

# KOMBO SILLAH ASSOCIATION

England & Wales · Charity number 1158186

## Details

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**Other names** K S A

**Status** Registered

**Legal form** Other

**Registered** 2014-08-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Henleaze Business Centre  
Henleaze House  
13 Harbury Road  
Henleaze  
Bristol  
BS9 4PN

**Phone** 07865046516

**Email** [info@ksa-uk.org](mailto:info@ksa-uk.org)

**Website** [www.ksa-uk.org](http://www.ksa-uk.org)

## Activities

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**Objects:** A) THE PREVENTION OR RELIEF OF POVERTY IN THE UNITED KINGDOM, IN PARTICULAR BUT NOT EXCLUSIVELY FOR PEOPLE FROM THE GAMBIA OR WEST AFRICAN COUNTRIES, BY PROVIDING GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY. B) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY WORKING WITH PEOPLE IN BRISTOL AND OTHER AREAS OF THE UNITED KINGDOM, IN PARTICULAR (BUT NOT EXCLUSIVELY) THOSE FROM THE GAMBIAN COMMUNITY, WHO ARE SOCIALLY EXCLUDED ON THE GROUNDS OF THEIR ETHNIC ORIGIN, RELIGION, BELIEF OR CREED TO RELIEVE THE NEEDS OF SUCH PEOPLE AND ASSIST THEM TO INTEGRATE INTO SOCIETY, IN PARTICULAR BY: • PROVIDING ADVICE AND INFORMATION ON THE LEGAL FRAMEWORK IN WHICH THEY WILL BE LIVING IN THE UK, INCLUDING (BUT NOT EXCLUSIVELY) CHILD PROTECTION ISSUES AND THE LAW ON FEMALE GENITAL MUTILATION • PROVIDING SOCIAL AND RECREATIONAL FACILITIES AND EVENTS INVOLVING LOCAL COMMUNITIES • PROVIDING A LOCAL NETWORK GROUP THAT ENCOURAGES AND ENABLES MEMBERS OF THE GAMBIAN COMMUNITY TO PARTICIPATE MORE EFFECTIVELY WITH THE WIDER COMMUNITY; • INCREASING, OR CO-ORDINATING, OPPORTUNITIES FOR MEMBERS OF THE GAMBIAN COMMUNITY TO ENGAGE WITH SERVICE PROVIDERS, TO ENABLE THOSE PROVIDERS TO ADAPT SERVICES TO BETTER MEET THE NEEDS OF THAT COMMUNITY. C) THE RELIEF OF POVERTY AND NEED FOR PEOPLE IN THE GAMBIA BY PROVIDING FINANCIAL RELIEF D) TO ADVANCE EDUCATION FOR PUBLIC BENEFIT

**Activities:** Kombo Sillah Association was founded by Gambians and friends of The Gambia resident in the UK, with a view to promoting education and relieving poverty. This involves education about harmful cultural practices such as FGM, and the promotion of social cohesion. KSA offers support in The Gambia, providing medical supplies for a health centre and financial support for young people.

## Classification

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- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£104,243	£72,036	-	-
2024-06-30	£84,026	£74,600	-	-
2023-06-30	£94,592	£107,800	-	-
2022-06-30	£88,551	£88,529	-	-
2021-06-30	£5,800	£2,500	-	-

## Trustees

Name	Role	Appointed
<b>Bakary Touray</b>	Chair	2024-10-27
Baboucarr Manjang		2024-10-27
Ebrima Scattred Janneh		2024-10-27
Kaddy Jabang		2024-10-27

**KOMBO SILLAH ASSOCIATION**

England & Wales - Charity number 1158186

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# Accounts

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The Charity Registration Number is :- 1158186

Kombo Sillah Association

Report and Accounts

30 June 2025



# **Kombo Sillah Association**

## **Report and accounts for the year ended 30 June 2025**

### **Contents**

	<b>Page</b>
<b>Charity information</b>	1
<b>Trustees' Annual Report</b>	1
<b>Statement of directors' responsibilities</b>	9
<b>Accountants' report</b>	10
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
<b>Balance sheet</b>	17
<b>Notes to the accounts</b>	19

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

The Trustees present their Report and Accounts for the year ended 30 June 2025.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Kombo Sillah Association.

The charity is also known by its operating name, KSA.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1158186.

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The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 05 August 2025

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

Henleaze Business Centre  
Henleaze House, 13 Harbury Road  
United Kingdom, BS9 4PN  
Telephone 7988489512

Email Address [info@kas-uk.org](mailto:info@kas-uk.org) Web address [ksa-uk.org](http://ksa-uk.org)

**The Trustees in office on the date the report was approved were:-**

Bakary Touray

*Ebrima Scattred Janneh*

Kaddy Jabang

Baboucarr Manjang

**The following persons served as Trustees during the year ended 30 June 2025 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The charity's purposes are to promote the public benefit through activities focused on poverty relief, social inclusion, and education.

##### **1. Prevention or relief of poverty**

We support individuals and families in the UK who are in financial hardship by providing essential items, services, and referrals to appropriate support networks. We may also work with other organizations whose objectives align with poverty alleviation.

##### **2. Promotion of social inclusion**

We work to support people who are socially excluded due to factors such as ethnicity, religion, socio-economic background, or other barriers. Our aim is to reduce isolation, increase participation in society, and improve access to services. This includes:

- Providing culturally sensitive advice and information on issues such as safeguarding, domestic violence, and harmful practices like female genital mutilation (FGM).
- Hosting community-based events and support groups to encourage social interaction and engagement.
- Helping individuals navigate public services and advocating for more inclusive, accessible support.

##### **3. Advancement of education**

We provide educational support through awareness campaigns, workshops, training, and mentoring opportunities aimed at improving knowledge, skills, and confidence within the community.

All activities are open to the general public and are delivered in a non-discriminatory, inclusive manner.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

At Kombo Sillah Association (KSA), we remain firmly committed to the belief that the eradication of Female Genital Mutilation (FGM) is within reach. We continue to work alongside entire communities to foster open dialogue, challenge harmful norms, and drive lasting change.

Throughout the year, KSA deepened its collaborations with community leaders, women's rights networks, grassroots activists, and key institutions to promote the abandonment of FGM. These partnerships are crucial in building trust, enhancing collective action, and ensuring that our efforts are effective and sustainable. This year, we continued our successful partnerships with Avon and Somerset Police, the National FGM Centre, and Social Services, which have been instrumental in providing support, resources, and expertise to tackle FGM at both the community and institutional levels.

Our Girls' Club initiative remains a cornerstone of this work, now further expanded in scope and reach. The club continues to offer a safe and empowering space where girls learn about their rights, build confidence, and gain essential life skills. This ongoing engagement plays a critical role in empowering girls to become informed, resilient, and vocal agents of change within their communities.

In addition, we have maintained our training programmes for community and religious leaders, equipping them with the knowledge and tools to advocate against FGM and encourage others to adopt positive, harm-free practices. A notable success this year has been our collaboration with a local imam, who, after initial resistance from his community, has seen a shift in attitudes toward FGM. His perseverance, supported by KSA, has resulted in growing acceptance of his message, with more community members embracing the importance of abandoning FGM.

Through continued education, advocacy, and collaboration with partners like Avon and Somerset Police, the National FGM Centre, and Social Services, Kombo Sillah Association continues to play a vital role in the movement to end FGM—both locally and globally.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

In addition to its core work around FGM prevention and community empowerment, Kombo Sillah Association delivered two major projects this year aimed at improving safety, wellbeing, and resilience within the community: a Food Bank Project and a Fire Safety Awareness Campaign.

##### **Food Bank Project**

The Food Bank project was one of KSA's key community support initiatives during the year, responding to the ongoing cost-of-living challenges faced by many local families. The project provided essential food parcels and household items to individuals and families experiencing hardship, regardless of background or circumstances.

- Over the year, the food bank supported numerous households on a regular basis.

The project was delivered with the support of volunteers who assisted in the collection, packing, and distribution of food items.

- In addition to emergency food provision, the project also connected beneficiaries with information about welfare support services and local resources.

This initiative has not only addressed immediate needs but has also helped reduce food insecurity and promoted community solidarity during a time of rising living costs.

##### **Fire Safety Awareness Campaign**

Recognising the importance of home and community safety, KSA launched a Fire Safety Awareness Campaign aimed at educating households about fire prevention and emergency preparedness.

- Working in partnership with local fire safety professionals, the campaign provided educational sessions, home safety advice, and fire safety kits to at-risk households.

- Special emphasis was placed on reaching families with young children, older adults, and recent migrants—groups often at greater risk due to lack of awareness or access to safety resources.

- The project helped improve community understanding of fire risks, encouraged safer practices, and empowered residents to take simple but important steps to protect their homes.

This campaign contributed to a safer living environment for community members and highlighted KSA's commitment to broader public safety initiatives.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

#### **The main achievements and performance of the charity during the year.**

During the year, Kombo Sillah Association (KSA) made significant strides in supporting and empowering vulnerable individuals and communities through a diverse range of programmes and partnerships. Our work focused on community safety, welfare support, and the ongoing campaign to eliminate harmful practices such as Female Genital Mutilation (FGM).

Key achievements include:

**- FGM Prevention and Community Engagement**

KSA continued to lead efforts in raising awareness and preventing FGM through education, advocacy, and community-led solutions. We worked closely with community and religious leaders, women's rights groups, and partner organisations such as Avon and Somerset Police, the National FGM Centre, and Social Services. A highlight was the growing support for a local imam's anti-FGM message, which is now being widely accepted after initial resistance—marking a cultural shift within the community.

**- Ongoing Girls' Club Initiative**

The Girls' Club continued to provide a safe and empowering space for young girls to learn about their rights, build confidence, and acquire essential life skills. The club remains central to KSA's preventative approach and long-term empowerment of young women.

**- Food Bank Project**

In response to increasing financial hardship, KSA delivered a Food Bank programme, providing essential food and household supplies to individuals and families in need. This project helped combat food insecurity and strengthened community resilience during a time of economic strain.

**- Fire Safety Awareness Campaign**

KSA successfully launched a Fire Safety Campaign in partnership with local fire safety professionals. The project delivered fire prevention education, safety kits, and practical advice to households—particularly those at greater risk, such as elderly residents and recent migrants.

**- Volunteer Engagement**

A dedicated team of 53 volunteers, including FGM survivors and local residents, played a critical role in delivering all our projects. Their commitment and lived experience added authenticity, trust, and impact to our outreach.

Through these achievements, KSA continued to serve as a trusted grassroots organisation, responding to the needs of its community with compassion, consistency, and cultural sensitivity. Our performance reflects a year of growth, deeper collaboration, and tangible impact in the lives of those we support.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

Throughout the year, Kombo Sillah Association's work has had a meaningful and measurable impact on the lives of its beneficiaries, many of whom are from vulnerable or marginalised backgrounds. The charity's performance during the year has contributed to greater safety, improved wellbeing, and increased empowerment for individuals and families across the community.

Key areas of impact include:

- Protection and Empowerment of Girls and Women:

The continuation of the Girls' Club has helped girls build confidence, learn about their rights, and gain life skills. Participants reported feeling more informed, empowered, and supported. Many are now able to speak up about harmful practices such as FGM and share their knowledge with peers and family members.

- Shifting Community Attitudes Toward FGM:

Through consistent engagement and advocacy, KSA's work has contributed to a visible shift in local attitudes toward FGM. Religious and community leaders, once hesitant, are now advocating for the abandonment of the practice. This change has helped create a safer environment for girls and increased dialogue among families.

- Support During Financial Hardship:

The Food Bank project has had a direct and immediate impact on low-income families and individuals facing food insecurity. Beneficiaries have expressed relief and gratitude for receiving consistent, dignified support during difficult times, allowing them to meet basic needs without stigma.

- Improved Safety and Awareness in the Home:

The Fire Safety Awareness Campaign increased household understanding of fire risks and prevention. Beneficiaries reported feeling more prepared and informed, especially those in high-risk groups such as older residents and recent migrants. Access to fire safety equipment and information has contributed to a greater sense of security.

- Community Inclusion and Volunteer Engagement:

With 53 active volunteers—including FGM survivors and community members—KSA's work is grounded in lived experience. This inclusive approach has strengthened relationships and built trust within the community. Many beneficiaries felt that KSA's volunteers understood their challenges and offered culturally appropriate support.

Overall, the charity's efforts during the year helped improve lives by promoting dignity, safety, awareness, and resilience. Beneficiaries not only received support but were actively engaged in shaping the solutions that affect their own communities.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

The achievements and performance of Kombo Sillah Association (KSA) during the year have not only positively impacted individual beneficiaries but have also contributed to broader benefits for wider society. Through its work in areas such as public safety, community cohesion, and the protection of human rights, KSA has helped build a more informed, resilient, and inclusive society.

Key wider societal benefits include:

**- Promoting Public Health and Human Rights:**

KSA's ongoing campaign against Female Genital Mutilation (FGM) supports the broader national and international goal of eliminating this harmful practice. By engaging families, leaders, and institutions, the charity contributes to protecting girls' rights and promoting gender equality—core principles of a just and healthy society.

**- Reducing Food Insecurity and Social Isolation:**

The Food Bank project addressed growing concerns around poverty and hunger, especially during a time of rising living costs. By supporting families in need, KSA helped reduce stress, improve wellbeing, and prevent further marginalisation—benefits that extend to schools, healthcare systems, and local authorities.

**- Enhancing Fire Safety and Emergency Preparedness:**

The Fire Safety Awareness Campaign helped increase public knowledge around fire prevention and safety, contributing to a safer living environment for the wider community. Educating residents on how to prevent fires and respond appropriately helps reduce the risk of emergencies, lowers demand on emergency services, and saves lives.

**-Building Social Cohesion and Community Trust:**

By involving 53 volunteers from diverse backgrounds—including FGM survivors and local residents—KSA has strengthened intergenerational and cross-cultural community ties. These efforts foster inclusion, reduce social tensions, and promote active citizenship.

**- Encouraging Positive Engagement with Institutions:**

KSA's partnerships with Avon and Somerset Police, the National FGM Centre, and Social Services have helped build stronger, more collaborative relationships between communities and public institutions. This promotes trust, cooperation, and better service delivery—key elements of a healthy civil society.

In summary, the charity's performance this year has delivered not only immediate support to individuals but also long-term benefits for wider society by promoting safety, equality, and community resilience.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

#### **Structure, governance and management of the charity**

Kombo Sillah Association (KSA) is a registered charity governed by a Board of Trustees, responsible for setting the strategic direction, ensuring effective oversight of operations, and upholding the charity's mission and values.

The charity operates under a constitution that outlines its objectives, rules of governance, and decision-making processes. The Board of Trustees meets regularly to review progress, monitor financial performance, assess risks, and ensure that all activities comply with regulatory and legal obligations.

Throughout the year, Bakary Touray served as the Chairwoman of the Board of Trustees. Alongside him, Baboucarr Manjang, Kaddy Jabang and Ebrima Scattred Janneh served as Trustees. Their leadership has been integral in guiding KSA towards its goals and maintaining a strong focus on empowering communities, particularly in the fight against harmful practices like FGM.

The day-to-day operations of KSA are managed by a dedicated team of staff and volunteers. The charity is fortunate to have 53 volunteers, including FGM survivors and local community members, who bring their passion, lived experiences, and commitment to supporting KSA's projects. These volunteers are crucial to the charity's ability to deliver programmes and engage directly with the community. Their involvement reflects the community-driven approach KSA champions in all its work.

KSA encourages input from service users, local leaders, and partner organisations to inform programme design and delivery, ensuring that activities remain relevant and responsive to the needs of the people we serve.

All Trustees, including Bakary Touray, Ebrima Scattred Janneh, Kaddy Jabang and Baboucarr Manjang, serve on a voluntary basis and contribute a diverse range of skills, including community engagement, safeguarding, youth work, finance, and non-profit governance.

KSA is committed to continuous improvement, ethical practice, and inclusive leadership in all areas of its governance and management.

## Kombo Sillah Association

### Trustees' Annual Report for the year ended 30 June 2025

#### *The methods used to recruit and appoint new charity trustees.*

Kombo Sillah Association (KSA) follows a transparent and inclusive approach when recruiting and appointing new trustees, ensuring the Board has the necessary skills, experience, and representation to govern effectively.

When a trustee position becomes vacant or when additional expertise is needed, the charity identifies the required skills or experience based on a regular skills audit of the existing board. KSA seeks individuals who are committed to the charity's mission and who can contribute to its strategic direction, governance, and oversight.

Potential trustees are typically recruited through a combination of:

- Community outreach and recommendations from within the charity's network.
- Open calls for applications shared via social media, local community groups, and partner organisations.
- Informal engagement with active volunteers or supporters who have demonstrated leadership and alignment with the charity's values.

All prospective trustees are required to go through an informal interview process with current board members. This includes a discussion of their motivations, understanding of trustee responsibilities, and how their background and skills align with the charity's needs.

Before formal appointment, candidates are asked to provide references and must confirm their eligibility to serve under the requirements set out by the Charity Commission. New trustees are then formally approved by the existing Board and given an induction, including guidance on KSA's constitution, current programmes, and the legal duties of charity trustees.

This process helps ensure that the Board remains diverse, capable, and reflective of the community KSA serves.

Bankers Barclays Bank Leicester, LE87 2BB

Accountants Elland Accountancy Ltd Northgate 118 North Street, Workspace Hub, LS2 7PN

## Financial review

### *The charity's financial position at the end of the year ended 30 June 2025*

The financial position of the charity at 30 June 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
<b>Net income</b>	33,452	9,428
Unrestricted Revenue Funds available for the general purposes of the charity	51,563	23,050

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

Restricted Revenue Funds	12,043	7,104
<b>Total Funds</b>	<b>63,606</b>	<b>30,154</b>

#### ***Financial review of the position at the reporting date, 30 June 2025 .***

##### Financial review

The net income for the year was £104,243 and expenditure of £72,036 on restricted funds after transfers.

#### ***Policies on reserves.***

The policy allocates money from unrestricted fund balances, which are not invested in fixed assets, to several designated funds.

These funds are:

##### 1.Continuity Fund

This fund is to be used to bridge any possible delays in receiving promised grants or managing payment in arrears contracts. This has been defined as a minimum of a three months budgeted trading activity.

##### 2.Restructuring Fund

This fund is to be used to cover essential trading/activities whilst sourcing income to a maximum of 6 months budgeted trading activity.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### **Details of The Independent Examiner**

Member of Chartered Certified Accountants

Northgate

118 North Street

2nd Floor Workspace Hub

Leeds

LS2 7PN

#### **Statement of Trustees' Responsibilities**

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2025**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 August 2025.

Bakary Touray  
Chairman

**Kombo Sillah Association**

**Report to the directors on the preparation of the unaudited statutory accounts of Kombo Sillah Association for the year ended 30 June 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Kombo Sillah Association which comprise of statement of profit and loss and financial position from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Elland Accountancy Ltd  
Chartered Certified Accountants  
Northgate  
118 North Street  
2nd Floor Workspace Hub  
Leeds  
LS2 7PN

*28 August 2025*

## Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2025

### Statement of Financial Activities for the year ended 30 June 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	58,466	45,777	<b>104,243</b>	84,028
<b>Expenditure on:</b>					
Charitable activities	B2	31,198	40,838	<b>72,036</b>	74,600
<b>Total expenditure</b>	<b>B</b>	<b>31,198</b>	<b>40,838</b>	<b>72,036</b>	<b>74,600</b>
<b>Net income for the year</b>		<b>27,268</b>	<b>4,939</b>	<b>32,207</b>	<b>9,428</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>28,513</b>	<b>4,939</b>	<b>33,452</b>	<b>9,428</b>
<b>Net movement in funds</b>		<b>28,513</b>	<b>4,939</b>	<b>33,452</b>	<b>9,428</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		23,050	7,104	<b>30,154</b>	19,483
<b>Total funds carried forward</b>		<b>51,563</b>	<b>12,043</b>	<b>63,606</b>	<b>28,911</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

**Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2025**

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 30 June 2025**

**Revenue accumulated funds**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	23,050	7,104	30,154	19,483
Recognised gains and losses before transfers	27,268	4,939	32,207	9,428
	<b>50,318</b>	<b>12,043</b>	<b>62,361</b>	<b>28,911</b>
(From)/To unrestricted revenue funds	1,245	-	1,245	1,245
<b>Closing revenue funds</b>	<b>51,563</b>	<b>12,043</b>	<b>63,606</b>	<b>30,156</b>

**Summary of funds**

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	51,563	12,043	<b>63,606</b>	30,156

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2025**

**Kombo Sillah Association  
Income and Expenditure Account for the year ended 30 June 2025 as required by the  
Companies Act 2006**

	2025 £	2024 £
<b><i>Income</i></b>		
Income from operations	104,243	84,028
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>104,243</b>	<b>84,028</b>
<b>Gross income in the year including exceptional items</b>	<b>104,243</b>	<b>84,028</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	71,178	73,693
Depreciation and amortisation	858	907
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>72,036</b>	<b>74,600</b>
<b>Net income before tax in the financial year</b>	<b>32,207</b>	<b>9,428</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>32,207</b>	<b>9,428</b>
<b>Retained surplus for the financial year</b>	<b>32,207</b>	<b>9,428</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Kombo Sillah Association - Balance Sheet as at 30 June 2025

	SORP		2025	2024
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	13	A2	3,054	3,666
Heritage assets	11	A3	797	1,042
<b>Total fixed assets</b>			<u>3,851</u>	<u>4,708</u>
<b>Current assets</b>		B		
Debtors	16	B2	1,023	764
Cash at bank and in hand		B4	58,732	24,683
<b>Total current assets</b>			<u>59,755</u>	<u>25,447</u>
<b>Net current assets</b>			59,754	25,447
<b>The total net assets of the charity</b>			<u><b>63,606</b></u>	<u><b>30,154</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	28	D2	12,043	7,104
			12,043	7,104
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	28	D3	51,563	23,050
			51,563	23,050
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u>-</u>	<u>-</u>
			<u><b>63,606</b></u>	<u><b>30,154</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

## **Kombo Sillah Association - Balance Sheet as at 30 June 2025**

**Bakary Touray**

Chairman

Approved by the board of trustees on 28 August 2025

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2025

		2025	2024
		£	£
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities as shown below	A	<u>34,051</u>	<u>10,335</u>
<b>Cash flows from financing activities</b>			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
<b>Overall cash provided by all activities</b>	<b>A+B+C</b>	<u><b>34,051</b></u>	<u><b>10,335</b></u>
<b>Cash movements</b>			
Change in cash and cash equivalents from activities in the year ended 30 June 2025		34,049	10,335
Cash and cash equivalents at 1 July 2024		24,683	-
Change in cash and cash equivalents due to exchange rate movements		-	-
<b>Cash at bank and in hand less overdrafts at 30 June</b>		<u><b>58,732</b></u>	<u><b>10,335</b></u>

**Kombo Sillah Association**

**Cash Flow Statement for the year ended 30 June 2025**

**Kombo Sillah Association**

**Cash Flow Statement for the year ended 30 June 2025 - Continued**

**Reconciliation of net income to net cash flow from operating activities**

Net income as shown in the Statement of Financial Activities	33,452	9,428
<b>Adjustments for :-</b>		
Depreciation charges	858	907
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Decrease in debtors	(259)	-
<b>Net cash provided by operating activities</b>	<b>A 34,051</b>	<b>10,335</b>

**Analysis of cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash in hand at for the year ended 30 June 2025	58,732	24,683
Notice deposits - (less than 3 months)	-	-
<b>Total cash and cash equivalents</b>	<b>58,732</b>	<b>24,683</b>

**Kombo Sillah Association**

**Cash Flow Statement for the year ended 30 June 2025 - Continued**

**Analysis of change in net debt**

	<b>At start of year</b>	<b>Cash Flows and</b>	<b>At end of year</b>
Cash	24,683	34,049	58,732
		34,049	34,049
<b>Total</b>	<b>24,683</b>	<b>34,049</b>	<b>34,049</b>

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2025

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 30 June 2026, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

## **Kombo Sillah Association**

### **Notes to the Accounts for the year ended 30 June 2025**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

#### **Donated goods, facilities and services**

**Donated fixed assets** are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2025

**Donated goods that are not fixed assets** are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

**Donated services and facilities** (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

##### **Allocating costs to activities**

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2025

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

**Estimation techniques** used in apportioning costs - give details

#### Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

##### Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

##### Intangible assets

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % reducing balance
Motor vehicles	25 % reducing balance

##### Accounting for capital grants and fixed asset funds.

## **Kombo Sillah Association**

### **Notes to the Accounts for the year ended 30 June 2025**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 13.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

#### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

#### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

#### **Leasing and hire purchase contracts and commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

#### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2025

### Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

## 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	613	662
Depreciation and amortisation of heritage assets	245	260

## 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 53 Volunteers who donated 874 hours of their time stewarding events. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

## 7 Staff costs and emoluments

The average number of part time staff employed in the year was	1	-
The average number of full time staff employed in the year was	1	-
The estimated full time equivalent number of all staff employed in the year was	1	-

**The estimated equivalent number of full time staff deployed in different activities in the year was:-**

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2025

Engaged on charitable activities	1	-
Engaged on publicity activities	1	-
Engaged on fundraising activities	1	-
Engaged on management and administration	1	-

<b>The estimated full time equivalent number of all staff employed as above</b>	<b>1</b>	-
---	----------	---

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2025	2024
	£	£
£60,001 to £70,000	-	-
£70,001 to £80,000	-	-
£80,001 to £90,000	-	-
£90,001 to £100,000	-	-
	-	-

**The pension details of such higher paid staff were :-**

	£	£
Contributions for the provision of money purchase pension	1	-

**Numbers of such staff to whom benefits are accruing :-**

	No	No
Under money purchase pension schemes	1	-
Under defined benefits pension schemes	1	-
	2	-

Chief Executive Officer/ Highest paid employee *(change as appropriate)*

The remuneration in the year year was	1	-
Pension contributions paid by the employer	1	-
Other benefits paid	1	-
Compensation/Termination payments	1	-
	4	-
<b>Total remuneration package included in total salaries above</b>		

Commitments under the scheme for the year ahead are shown in note 20  
Any liabilities and assets associated with the scheme are shown under debtors and creditors.

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2025

#### 10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 11 Heritage assets included in the accounts

	At cost	At valuation	Total of valuation and cost	Total of valuation and cost
	2025	2025	2025	2024
	£	£	£	£
<b>Cost</b>				
At 1 July 2024	2,543	-	2,543	2,543
<b>At 30 June 2025</b>	<b>2,543</b>	<b>-</b>	<b>2,543</b>	<b>2,543</b>
<b>Depreciation</b>				
Charge for the year	245	-	245	260
<b>At 30 June 2025</b>	<b>1,746</b>	<b>-</b>	<b>1,746</b>	<b>1,501</b>
<b>Net book value</b>	<b>797</b>	<b>-</b>	<b>797</b>	<b>1,042</b>

#### 13 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 July 2024	-	7,000	-	7,000
<b>At 30 June 2025</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>
<b>Depreciation</b>				
Charge for the year	-	612	-	612
<b>At 30 June 2025</b>	<b>-</b>	<b>3,946</b>	<b>-</b>	<b>3,946</b>
<b>Net book value</b>				
<b>At 30 June 2025</b>	<b>-</b>	<b>3,054</b>	<b>-</b>	<b>3,054</b>
<b>At 30 June 2024</b>	<b>-</b>	<b>3,666</b>	<b>-</b>	<b>3,666</b>
<b>Prior Year</b>				
<b>Cost</b>	£	£	£	£

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2025

	-	(7,000)	-	(7,000)
<b>Depreciation</b>				
<b>Net book value</b>				

---

### 16 Debtors

	2025	2024
	£	£
Trade debtors	1,023	764

### 20 Pension commitments

	2025	2024
	£	£
Pension commitments under defined benefit/defined contribution schemes		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	<u>3</u>	<u>-</u>

### 21 Financial commitments under operating leases

	2025	2024
	£	£
<b>At the year end the charity had annual commitments under non-cancellable</b>		
Operating leases which expire:		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	<u>3</u>	<u>-</u>

### 22 Contingent liabilities

#### 23 Contractual capital commitments

	2025	2024
	£	£
At the financial year end, the charity had entered into contractual commitments to acquire tangible fixed assets for the amounts shown. The amounts have not been provided in the accounts.		
	1	-
	<u>1</u>	<u>-</u>

### 24 Income and Expenditure account summary

2025	2024
£	£

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2025

<b>At 1 July 2024</b>	30,156	19,483
Transfers in for the year	1,245	1,245
At 1 July 2024	31,401	20,728
Surplus after tax for the year	32,207	9,428
<b>At 30 June 2025</b>	<b>63,608</b>	<b>30,156</b>

### 27 Particulars of how particular funds are represented by assets and liabilities

<b>At 30 June 2025</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Heritage Assets	797	-	-	797
Tangible Fixed Assets	3,054	-	-	3,054
Current Assets	47,712		12,043	59,755
	<b>51,563</b>	<b>-</b>	<b>12,043</b>	<b>63,606</b>

  

<b>At 1 July 2024</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Heritage Assets	1,042	-	-	1,042
Tangible Fixed Assets	3,666	-	-	3,666
Current Assets	18,343	-	7,104	25,447
	<b>23,051</b>	<b>-</b>	<b>7,104</b>	<b>30,155</b>

### 28 Change in total funds over the year as shown in Note 27 , analysed by individual funds

	<b>Funds brought forward from 2024</b>	<b>Movement in funds in 2025</b>	<b>Transfers between funds in 2025</b>	<b>Funds carried forward to 2026</b>
	<b>£</b>	<b>See Note 29 £</b>	<b>See Note 0 £</b>	<b>£</b>
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	23,050	27,268	1,245	51,563
<b>Total unrestricted and designated funds</b>	<b>23,050</b>	<b>27,268</b>	<b>1,245</b>	<b>51,563</b>
<b>Restricted funds:-</b>				
<b>Total restricted funds</b>	<b>7,104</b>	<b>4,939</b>	<b>-</b>	<b>12,043</b>



## Kombo Sillah Association

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 32 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals	28,417	35,462	63,879	63,580
<b>Total donations and gifts from individuals</b>	<b>44,214</b>	<b>35,542</b>	<b>79,756</b>	<b>65,377</b>

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Membership subscriptions as donations	14,252	10,235	24,487	18,651
<b>Total Donations, Grants and Legacies</b>	<b>58,466</b>	<b>45,777</b>	<b>104,243</b>	<b>84,028</b>
<b>Total Donations, Grants and Legacies</b> A1				

### 33 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Premises Expenses</b>				
Rent payable under operating leases	498	-	498	437
Room Hire	12,357	6,625	18,982	20,189

## Kombo Sillah Association

### Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

#### **Administrative overheads**

Projects and activities	11,235	31,255	<b>42,490</b>	<b>42,853</b>
Insurance	3,126	-	<b>3,126</b>	<b>3,285</b>
Advertising and marketing	933	2,958	<b>3,891</b>	<b>4,257</b>
Sundry expenses	-	-	-	-

#### **Financial costs**

Depreciation & Amortisation in total for	858	-	<b>858</b>	<b>907</b>
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<b>Support costs before reallocation</b>	<b>31,198</b>	<b>40,838</b>	<b>72,036</b>	<b>74,600</b>
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<b>Total support costs - Current Year</b>	<b>31,198</b>	<b>40,838</b>	<b>72,036</b>	<b>74,600</b>
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The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

### 34 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<b>Current Year</b>		2025	2025	2025	2024
		£	£	£	£
Total support costs	<b>B2d</b>	31,198	40,838	<b>72,036</b>	<b>74,600</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>31,198</b>	<b>40,838</b>	<b>72,036</b>	<b>74,600</b>

All the expenditure in the prior year was unrestricted.

## Kombo Sillah Association

Activity analysis of Income and expenditure for the for the year ended 30 June 2025

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 35 Analysis of income by activity

	SOFA ref	2025 £	2024 £
<b>Activity</b>			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	104,244	84,028
<b>Categories of income</b>			
Income from exchange transactions		104,244	84,028

### 36 Analysis of charitable expenditure by activity

#### Activity

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025 £	2025 £	2025 £	2025 £	2024 £
<b>Total charitable expenditure</b>	-	-	-	-	<b>74,600</b>

The basis of allocation of costs between activities is described under accounting policies

**KOMBO SILLAH ASSOCIATION**

England & Wales - Charity number 1158186

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# Accounts

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The Charity Registration Number is :- 1158186

Kombo Sillah Association

Report and Accounts

30 June 2024



# **Kombo Sillah Association**

## **Report and accounts for the year ended 30 June 2024**

### **Contents**

	<b>Page</b>
<b>Charity information</b>	1
<b>Trustees' Annual Report</b>	1
<b>Statement of directors' responsibilities</b>	9
<b>Accountants' report</b>	10
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
<b>Balance sheet</b>	17
<b>Notes to the accounts</b>	19

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2024**

The Trustees present their Report and Accounts for the year ended 30 June 2024.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Kombo Sillah Association.

The charity is also known by its operating name, KSA.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1158186.

.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 16 September 2024

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

**Kombo Sillah Association**

**Trustees' Annual Report for the year ended 30 June 2024**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

7 Unity Street

Avon, Bristol

United Kingdom, BS1 5HH

Telephone 7988489512

Email Address [info@kas-uk.org](mailto:info@kas-uk.org) Web address [ksa-uk.org](http://ksa-uk.org)

**The Trustees in office on the date the report was approved were:-**

Masireh Touray

*Lamin Kere Janneh*

Ebrima Scattred Janneh

**The following persons served as Trustees during the year ended 30 June 2024 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2024**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The charity's purposes are to promote the public benefit through activities focused on poverty relief, social inclusion, and education.

##### **1. Prevention or relief of poverty**

We support individuals and families in the UK who are in financial hardship by providing essential items, services, and referrals to appropriate support networks. We may also work with other organizations whose objectives align with poverty alleviation.

##### **2. Promotion of social inclusion**

We work to support people who are socially excluded due to factors such as ethnicity, religion, socio-economic background, or other barriers. Our aim is to reduce isolation, increase participation in society, and improve access to services. This includes:

- Providing culturally sensitive advice and information on issues such as safeguarding, domestic violence, and harmful practices like female genital mutilation (FGM).
- Hosting community-based events and support groups to encourage social interaction and engagement.
- Helping individuals navigate public services and advocating for more inclusive, accessible support.

##### **3. Advancement of education**

We provide educational support through awareness campaigns, workshops, training, and mentoring opportunities aimed at improving knowledge, skills, and confidence within the community.

All activities are open to the general public and are delivered in a non-discriminatory, inclusive

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2024**

At Kombo Sillah Association (KSA), we remain firmly committed to the belief that the eradication of Female Genital Mutilation (FGM) is within reach. We continue to work alongside entire communities to foster open dialogue, challenge harmful norms, and drive lasting change.

Throughout the year, KSA deepened its collaborations with community leaders, women's rights networks, grassroots activists, and key institutions to promote the abandonment of FGM. These partnerships are crucial in building trust, enhancing collective action, and ensuring that our efforts are effective and sustainable. This year, we continued our successful partnerships with Avon and Somerset Police, the National FGM Centre, and Social Services, which have been instrumental in providing support, resources, and expertise to tackle FGM at both the community and institutional levels.

Our Girls' Club initiative remains a cornerstone of this work, now further expanded in scope and reach. The club continues to offer a safe and empowering space where girls learn about their rights, build confidence, and gain essential life skills. This ongoing engagement plays a critical role in empowering girls to become informed, resilient, and vocal agents of change within their communities.

In addition, we have maintained our training programmes for community and religious leaders, equipping them with the knowledge and tools to advocate against FGM and encourage others to adopt positive, harm-free practices. A notable success this year has been our collaboration with a local imam, who, after initial resistance from his community, has seen a shift in attitudes toward FGM. His perseverance, supported by KSA, has resulted in growing acceptance of his message, with more community members embracing the importance of abandoning FGM.

Through continued education, advocacy, and collaboration with partners like Avon and Somerset Police, the National FGM Centre, and Social Services, Kombo Sillah Association continues to play

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2024**

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

In addition to its core work around FGM prevention and community empowerment, Kombo Sillah Association delivered two major projects this year aimed at improving safety, wellbeing, and resilience within the community: a Food Bank Project and a Fire Safety Awareness Campaign.

##### Food Bank Project

The Food Bank project was one of KSA's key community support initiatives during the year, responding to the ongoing cost-of-living challenges faced by many local families. The project provided essential food parcels and household items to individuals and families experiencing hardship, regardless of background or circumstances.

- Over the year, the food bank supported numerous households on a regular basis.

The project was delivered with the support of volunteers who assisted in the collection, packing, and distribution of food items.

- In addition to emergency food provision, the project also connected beneficiaries with information about welfare support services and local resources.

This initiative has not only addressed immediate needs but has also helped reduce food insecurity and promoted community solidarity during a time of rising living costs.

##### Fire Safety Awareness Campaign

Recognising the importance of home and community safety, KSA launched a Fire Safety Awareness Campaign aimed at educating households about fire prevention and emergency preparedness.

- Working in partnership with local fire safety professionals, the campaign provided educational sessions, home safety advice, and fire safety kits to at-risk households.

- Special emphasis was placed on reaching families with young children, older adults, and recent migrants—groups often at greater risk due to lack of awareness or access to safety resources.

- The project helped improve community understanding of fire risks, encouraged safer practices, and empowered residents to take simple but important steps to protect their homes.

This campaign contributed to a safer living environment for community members and highlighted KSA's commitment to broader public safety initiatives.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2024**

#### **The main achievements and performance of the charity during the year.**

During the year, Kombo Sillah Association (KSA) made significant strides in supporting and empowering vulnerable individuals and communities through a diverse range of programmes and partnerships. Our work focused on community safety, welfare support, and the ongoing campaign to eliminate harmful practices such as Female Genital Mutilation (FGM).

Key achievements include:

**- FGM Prevention and Community Engagement**

KSA continued to lead efforts in raising awareness and preventing FGM through education, advocacy, and community-led solutions. We worked closely with community and religious leaders, women's rights groups, and partner organisations such as Avon and Somerset Police, the National FGM Centre, and Social Services. A highlight was the growing support for a local imam's anti-FGM message, which is now being widely accepted after initial resistance—marking a cultural shift within the community.

**- Ongoing Girls' Club Initiative**

The Girls' Club continued to provide a safe and empowering space for young girls to learn about their rights, build confidence, and acquire essential life skills. The club remains central to KSA's preventative approach and long-term empowerment of young women.

**- Food Bank Project**

In response to increasing financial hardship, KSA delivered a Food Bank programme, providing essential food and household supplies to individuals and families in need. This project helped combat food insecurity and strengthened community resilience during a time of economic strain.

**- Fire Safety Awareness Campaign**

KSA successfully launched a Fire Safety Campaign in partnership with local fire safety professionals. The project delivered fire prevention education, safety kits, and practical advice to households—particularly those at greater risk, such as elderly residents and recent migrants.

**- Volunteer Engagement**

A dedicated team of 53 volunteers, including FGM survivors and local residents, played a critical role in delivering all our projects. Their commitment and lived experience added authenticity, trust, and impact to our outreach.

Through these achievements, KSA continued to serve as a trusted grassroots organisation, responding to the needs of its community with compassion, consistency, and cultural sensitivity. Our performance reflects a year of growth, deeper collaboration, and tangible impact in the lives of those we support.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2024**

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

Throughout the year, Kombo Sillah Association's work has had a meaningful and measurable impact on the lives of its beneficiaries, many of whom are from vulnerable or marginalised backgrounds. The charity's performance during the year has contributed to greater safety, improved wellbeing, and increased empowerment for individuals and families across the community.

Key areas of impact include:

**- Protection and Empowerment of Girls and Women:**

The continuation of the Girls' Club has helped girls build confidence, learn about their rights, and gain life skills. Participants reported feeling more informed, empowered, and supported. Many are now able to speak up about harmful practices such as FGM and share their knowledge with peers and family members.

**- Shifting Community Attitudes Toward FGM:**

Through consistent engagement and advocacy, KSA's work has contributed to a visible shift in local attitudes toward FGM. Religious and community leaders, once hesitant, are now advocating for the abandonment of the practice. This change has helped create a safer environment for girls and increased dialogue among families.

**- Support During Financial Hardship:**

The Food Bank project has had a direct and immediate impact on low-income families and individuals facing food insecurity. Beneficiaries have expressed relief and gratitude for receiving consistent, dignified support during difficult times, allowing them to meet basic needs without stigma.

**- Improved Safety and Awareness in the Home:**

The Fire Safety Awareness Campaign increased household understanding of fire risks and prevention. Beneficiaries reported feeling more prepared and informed, especially those in high-risk groups such as older residents and recent migrants. Access to fire safety equipment and information has contributed to a greater sense of security.

**- Community Inclusion and Volunteer Engagement:**

With 53 active volunteers—including FGM survivors and community members—KSA's work is grounded in lived experience. This inclusive approach has strengthened relationships and built trust within the community. Many beneficiaries felt that KSA's volunteers understood their challenges and offered culturally appropriate support.

Overall, the charity's efforts during the year helped improve lives by promoting dignity, safety, awareness, and resilience. Beneficiaries not only received support but were actively engaged in shaping the solutions that affect their own communities.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2024**

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

The achievements and performance of Kombo Sillah Association (KSA) during the year have not only positively impacted individual beneficiaries but have also contributed to broader benefits for wider society. Through its work in areas such as public safety, community cohesion, and the protection of human rights, KSA has helped build a more informed, resilient, and inclusive society.

Key wider societal benefits include:

- Promoting Public Health and Human Rights:

KSA's ongoing campaign against Female Genital Mutilation (FGM) supports the broader national and international goal of eliminating this harmful practice. By engaging families, leaders, and institutions, the charity contributes to protecting girls' rights and promoting gender equality—core principles of a just and healthy society.

- Reducing Food Insecurity and Social Isolation:

The Food Bank project addressed growing concerns around poverty and hunger, especially during a time of rising living costs. By supporting families in need, KSA helped reduce stress, improve wellbeing, and prevent further marginalisation—benefits that extend to schools, healthcare systems, and local authorities.

- Enhancing Fire Safety and Emergency Preparedness:

The Fire Safety Awareness Campaign helped increase public knowledge around fire prevention and safety, contributing to a safer living environment for the wider community. Educating residents on how to prevent fires and respond appropriately helps reduce the risk of emergencies, lowers demand on emergency services, and saves lives.

- Building Social Cohesion and Community Trust:

By involving 53 volunteers from diverse backgrounds—including FGM survivors and local residents—KSA has strengthened intergenerational and cross-cultural community ties. These efforts foster inclusion, reduce social tensions, and promote active citizenship.

- Encouraging Positive Engagement with Institutions:

KSA's partnerships with Avon and Somerset Police, the National FGM Centre, and Social Services have helped build stronger, more collaborative relationships between communities and public institutions. This promotes trust, cooperation, and better service delivery—key elements of a healthy civil society.

In summary, the charity's performance this year has delivered not only immediate support to individuals but also long-term benefits for wider society by promoting safety, equality, and community resilience.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2024**

#### **Structure, governance and management of the charity**

Kombo Sillah Association (KSA) is a registered charity governed by a Board of Trustees, responsible for setting the strategic direction, ensuring effective oversight of operations, and upholding the charity's mission and values.

The charity operates under a constitution that outlines its objectives, rules of governance, and decision-making processes. The Board of Trustees meets regularly to review progress, monitor financial performance, assess risks, and ensure that all activities comply with regulatory and legal obligations.

Throughout the year, Masireh Touray served as the Chairwoman of the Board of Trustees. Alongside her, Lamin Kere Janneh and Buba Touray served as Trustees. Their leadership has been integral in guiding KSA towards its goals and maintaining a strong focus on empowering communities, particularly in the fight against harmful practices like FGM.

The day-to-day operations of KSA are managed by a dedicated team of staff and volunteers. The charity is fortunate to have 53 volunteers, including FGM survivors and local community members, who bring their passion, lived experiences, and commitment to supporting KSA's projects. These volunteers are crucial to the charity's ability to deliver programmes and engage directly with the community. Their involvement reflects the community-driven approach KSA champions in all its work.

KSA encourages input from service users, local leaders, and partner organisations to inform programme design and delivery, ensuring that activities remain relevant and responsive to the needs of the people we serve.

All Trustees, including Masireh Touray, Lamin Kere Janneh, and Abdoulie Manjang, serve on a voluntary basis and contribute a diverse range of skills, including community engagement, safeguarding, youth work, finance, and non-profit governance.

KSA is committed to continuous improvement, ethical practice, and inclusive leadership in all areas of its governance and management.



## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2024**

<b>Total Funds</b>	30,154	19,483
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#### ***Financial review of the position at the reporting date, 30 June 2024 .***

##### Financial review

The net income for the year was £31 and expenditure of £88,529 on restricted funds after transfers.

#### ***Policies on reserves.***

The policy allocates money from unrestricted fund balances, which are not invested in fixed assets, to several designated funds.

These funds are:

##### 1.Continuity Fund

This fund is to be used to bridge any possible delays in receiving promised grants or managing payment in arrears contracts. This has been defined as a minimum of a three months budgeted trading activity.

##### 2.Restructuring Fund

This fund is to be used to cover essential trading/activities whilst sourcing income to a maximum of 6 months budgeted trading activity.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### **Details of The Independent Examiner**

Member of Chartered Certified Accountants

Northgate

118 North Street

2nd Floor Workspace Hub

Leeds

LS2 7PN

#### **Statement of Trustees' Responsibilities**

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2024**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 16 September 2024.

Masireh Touray  
Chairman

**Kombo Sillah Association**

**Report to the directors on the preparation of the unaudited statutory accounts of Kombo Sillah Association for the year ended 30 June 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Kombo Sillah Association which comprise of statement of profit and loss and financial position from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Elland Accountancy Ltd  
Chartered Certified Accountants  
Northgate  
118 North Street  
2nd Floor Workspace Hub  
Leeds  
LS2 7PN

*16 September 2024*

## Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2024

### Statement of Financial Activities for the year ended 30 June 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	55,576	28,450	<b>84,026</b>	94,592
<b>Expenditure on:</b>					
Charitable activities	B2	32,192	42,408	<b>74,600</b>	107,801
<b>Total expenditure</b>	<b>B</b>	<u><b>32,192</b></u>	<u><b>42,408</b></u>	<u><b>74,600</b></u>	<u><b>107,801</b></u>
<b>Net income for the year</b>		<u><b>23,384</b></u>	<u><b>(13,958)</b></u>	<u><b>9,426</b></u>	<u><b>(13,209)</b></u>
<b>Net income after transfers</b>	<b>A-B-C</b>	<u><b>24,629</b></u>	<u><b>(13,958)</b></u>	<u><b>10,671</b></u>	<u><b>(13,209)</b></u>
<b>Net movement in funds</b>		<u><b>24,629</b></u>	<u><b>(13,958)</b></u>	<u><b>10,671</b></u>	<u><b>(13,209)</b></u>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		(1,579)	21,062	<b>19,483</b>	31,445
<b>Total funds carried forward</b>		<u><b>23,050</b></u>	<u><b>7,104</b></u>	<u><b>30,154</b></u>	<u><b>18,236</b></u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2024

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

### Movements in revenue and capital funds for the year ended 30 June 2024

#### Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	(1,579)	21,062	19,483	31,445
Recognised gains and losses before transfers	23,384	(13,958)	9,426	(13,209)
	<b>21,805</b>	<b>7,104</b>	<b>28,909</b>	<b>18,236</b>
(From)/To unrestricted revenue funds	1,245	-	1,245	1,245
<b>Closing revenue funds</b>	<b>23,050</b>	<b>7,104</b>	<b>30,154</b>	<b>19,481</b>

#### Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	23,050	7,104	30,154	19,481

The notes attached on pages 19 to 20 form an integral part of these accounts.

## Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2024

### Kombo Sillah Association Income and Expenditure Account for the year ended 30 June 2024 as required by the Companies Act 2006

	2024 £	2023 £
<b>Income</b>		
Income from operations	84,026	94,592
Investment income		
<b>Gross income in the year before exceptional items</b>	<u>84,026</u>	<u>94,592</u>
<b>Gross income in the year including exceptional items</b>	<u>84,026</u>	<u>94,592</u>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	73,693	106,714
Depreciation and amortisation	907	1,087
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<u>74,600</u>	<u>107,801</u>
<b>Net income before tax in the financial year</b>	<b>9,426</b>	<b>(13,209)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<u>9,426</u>	<u>(13,209)</u>
<b>Retained surplus for the financial year</b>	<u>9,426</u>	<u>(13,209)</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Kombo Sillah Association - Balance Sheet as at 30 June 2024

	SORP		2024	2023
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	13	A2	3,666	4,314
Heritage assets	11	A3	1,042	1,302
<b>Total fixed assets</b>			<u>4,708</u>	<u>5,616</u>
<b>Current assets</b>		B		
Debtors	16	B2	764	312
Cash at bank and in hand		B4	24,683	13,555
<b>Total current assets</b>			<u>25,447</u>	<u>13,867</u>
<b>Net current assets</b>			25,446	13,867
<b>The total net assets of the charity</b>			<u><b>30,154</b></u>	<u><b>19,483</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	28	D2	7,104	21,062
			7,104	21,062
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	28	D3	23,050	(1,579)
			23,050	(1,579)
<b>Designated Funds</b>				
			-	-
<b>Total charity funds</b>			<u><b>30,154</b></u>	<u><b>19,483</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

**Masireh Touray**  
Chairman

## **Kombo Sillah Association - Balance Sheet as at 30 June 2024**

Approved by the board of trustees on 16 September 2024

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2024

	2024	2023
	£	£
<b>Cash flows from operating activities</b>		
Net cash provided by operating activities as shown below	A <u>11,126</u>	<u>(12,122)</u>
<b>Cash flows from financing activities</b>		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
<b>Overall cash provided by all activities</b>	A+B+C <u>11,126</u>	<u>(12,122)</u>
<b>Cash movements</b>		
Change in cash and cash equivalents from activities in the year ended 30 June 2024	11,128	(12,122)
Cash and cash equivalents at 1 July 2023	13,555	-
Change in cash and cash equivalents due to exchange rate movements	-	-
<b>Cash at bank and in hand less overdrafts at 30 June</b>	<u>24,683</u>	<u>(12,122)</u>

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2024

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2024 - Continued

#### Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	10,671	(13,209)
<b>Adjustments for :-</b>		
Depreciation charges	907	1,087
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Decrease in debtors	(452)	-
<b>Net cash provided by operating activities</b>	<b>A 11,126</b>	<b>(12,122)</b>

#### Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand at for the year ended 30 June 2024	24,683	13,555
Notice deposits - (less than 3 months)	-	-
<b>Total cash and cash equivalents</b>	<b>24,683</b>	<b>13,555</b>

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2024 - Continued

#### Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	13,555	11,128	24,683
		11,128	11,128
<b>Total</b>	<b>13,555</b>	<b>11,128</b>	<b>11,128</b>

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2024

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 30 June 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2024

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

#### Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

#### Donated goods, facilities and services

**Donated fixed assets** are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2024

**Donated goods that are not fixed assets** are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

**Donated services and facilities** (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### **Allocating costs to activities**

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2024

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

**Estimation techniques** used in apportioning costs - give details

#### Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### **Fixed Asset Investments**

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

##### **Social Investments**

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

##### **Intangible assets**

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % reducing balance
Motor vehicles	25 % reducing balance

##### **Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

## **Kombo Sillah Association**

### **Notes to the Accounts for the year ended 30 June 2024**

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 13.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

#### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

#### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

#### **Leasing and hire purchase contracts and commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

#### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

#### **Pensions - defined benefit schemes**

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2024

### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### 5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	647	827
Depreciation and amortisation of heritage assets	260	326

### 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

### 7 Staff costs and emoluments

The average number of part time staff employed in the year was	1	-
The average number of full time staff employed in the year was	1	-
The estimated full time equivalent number of all staff employed in the year was	1	-

*The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	1	-
Engaged on publicity activities	1	-
Engaged on fundraising activities	1	-

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2024

Engaged on management and administration 1 -

**The estimated full time equivalent number of all staff employed as above** 1 -

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2024	2023
	£	£
£60,001 to £70,000	1	-
£70,001 to £80,000	1	-
£80,001 to £90,000	1	-
£90,001 to £100,000	1	-
	<u>4</u>	<u>-</u>

**The pension details of such higher paid staff were :-**

	£	£
Contributions for the provision of money purchase pension	<u>1</u>	<u>-</u>

**Numbers of such staff to whom benefits are accruing :-**

	No	No
Under money purchase pension schemes	1	-
Under defined benefits pension schemes	1	-
	<u>2</u>	<u>-</u>

Chief Executive Officer/ Highest paid employee *(change as appropriate)*

The remuneration in the year year was	1	-
Pension contributions paid by the employer	1	-
Other benefits paid	1	-
Compensation/Termination payments	1	-
	<u>4</u>	<u>-</u>

**Total remuneration package included in total salaries above** 4 -

Commitments under the scheme for the year ahead are shown in note 20  
Any liabilities and assets associated with the scheme are shown under debtors and creditors.

### 10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2024

#### 11 Heritage assets included in the accounts

	At cost	At valuation	Total of valuation and cost	Total of valuation and cost
	2024	2024	2024	2023
	£	£	£	£
<b>Cost</b>				
At 1 July 2023	2,543	-	2,543	2,543
<b>At 30 June 2024</b>	<b>2,543</b>	<b>-</b>	<b>2,543</b>	<b>2,543</b>
<b>Depreciation</b>				
Charge for the year	260	-	260	326
<b>At 30 June 2024</b>	<b>1,501</b>	<b>-</b>	<b>1,501</b>	<b>1,241</b>
<b>Net book value</b>	<b>1,042</b>	<b>-</b>	<b>1,042</b>	<b>1,302</b>

#### 13 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 July 2023	-	7,000	-	7,000
<b>At 30 June 2024</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>
<b>Depreciation</b>				
Charge for the year	-	647	-	647
<b>At 30 June 2024</b>	<b>-</b>	<b>3,334</b>	<b>-</b>	<b>3,334</b>
<b>Net book value</b>				
<b>At 30 June 2024</b>	<b>-</b>	<b>3,666</b>	<b>-</b>	<b>3,666</b>
<b>At 30 June 2023</b>	<b>-</b>	<b>4,313</b>	<b>-</b>	<b>4,313</b>
<i>Prior Year</i>				
<b>Cost</b>				
	-	(7,000)	-	(7,000)
<b>Depreciation</b>				

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2024

Net book value

	2024	2023
	£	£
<b>16 Debtors</b>		
Trade debtors	764	312
<b>20 Pension commitments</b>		
	2024	2023
	£	£
Pension commitments under defined benefit/defined contribution schemes		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	<u>3</u>	<u>-</u>
<b>21 Financial commitments under operating leases</b>		
	2024	2023
	£	£
<b>At the year end the charity had annual commitments under non-cancellable</b>		
Operating leases which expire:		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	<u>3</u>	<u>-</u>
<b>22 Contingent liabilities</b>		
<b>23 Contractual capital commitments</b>		
	2024	2023
	£	£
At the financial year end, the charity had entered into contractual commitments to acquire tangible fixed assets for the amounts shown. The amounts have not been provided in the accounts.	1	-
	<u>1</u>	<u>-</u>
<b>24 Income and Expenditure account summary</b>		
	2024	2023
	£	£
<b>At 1 July 2023</b>	19,481	31,445
Transfers in for the year	1,245	1,245
At 1 July 2023	20,726	32,690
Surplus after tax for the year	9,426	(13,209)
<b>At 30 June 2024</b>	<u>30,152</u>	<u>19,481</u>
<b>27 Particulars of how particular funds are represented by assets and liabilities</b>		

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2024

At 30 June 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Heritage Assets	1,042	-	-	1,042
Tangible Fixed Assets	3,666	-	-	3,666
Current Assets	18,343		7,104	25,447
	<b>23,051</b>	<b>-</b>	<b>7,104</b>	<b>30,155</b>

  

At 1 July 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Heritage Assets	1,302	-	-	1,302
Tangible Fixed Assets	4,313	-	-	4,313
Current Assets	(7,195)	-	21,062	13,867
	<b>(1,580)</b>	<b>-</b>	<b>21,062</b>	<b>19,482</b>

### 28 Change in total funds over the year as shown in Note 27 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 29 £	Transfers between funds in 2024 See Note 0 £	Funds carried forward to 2025 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	(1,579)	23,384	1,245	23,050
<b>Total unrestricted and designated funds</b>	<b>(1,579)</b>	<b>23,384</b>	<b>1,245</b>	<b>23,050</b>
<b>Restricted funds:-</b>				
<b>Total restricted funds</b>	<b>21,062</b>	<b>(13,958)</b>	<b>-</b>	<b>7,104</b>
<b>Total charity funds</b>	<b>19,483</b>	<b>9,426</b>	<b>1,245</b>	<b>30,154</b>

### 29 Analysis of movements in funds over the year as shown in Note 28

	Income 2024 £	Expenditure 2024 £	Other Gains & Losses 2024 £	Movement in funds 2024 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	55,576	(32,192)	-	23,384

**Kombo Sillah Association**

**Notes to the Accounts for the year ended 30 June 2024**

*Restricted funds:-*

<u>84,026</u>	<u>(74,600)</u>	<u>-</u>	<u>9,426</u>
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## Kombo Sillah Association

Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 32 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals	27,454	22,045	49,500	71,018
<b>Total donations and gifts from individuals</b>	<b>43,251</b>	<b>22,125</b>	<b>65,377</b>	<b>72,815</b>

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Membership subscriptions as donations	12,325	6,325	18,651	21,777
<b>Total Donations, Grants and Legacies</b>	<b>55,576</b>	<b>28,450</b>	<b>84,028</b>	<b>94,592</b>
<b>Total Donations, Grants and Legacies</b> A1				

### 33 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Premises Expenses</b>				
Rent payable under operating leases	437	-	437	412
Room Hire	13,564	6,625	20,189	35,743
<b>Administrative overheads</b>				
Projects and activities	10,326	32,527	42,853	60,846
Insurance	3,285	-	3,285	3,125

## Kombo Sillah Association

### Detailed analysis of income and expenditure for the year ended 30 June 2024 as required by the SORP 2015

Advertising and marketing	1,001	3,256	<b>4,257</b>	<b>3,256</b>
Sundry expenses	-	-	-	-

#### **Financial costs**

Depreciation & Amortisation in total for	907	-	<b>907</b>	<b>1,087</b>
--	-----	---	------------	--------------

<b>Support costs before reallocation</b>	<b>32,192</b>	<b>42,408</b>	<b>74,600</b>	<b>107,801</b>
--	---------------	---------------	---------------	----------------

<b>Total support costs - Current Year</b>	<b>32,192</b>	<b>42,408</b>	<b>74,600</b>	<b>107,801</b>
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The basis of allocation of costs between activities is described under accounting policies -

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

### 34 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<b>Current Year</b>		<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Total support costs	<b>B2d</b>	32,192	42,408	<b>74,600</b>	<b>107,801</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>32,192</b>	<b>42,408</b>	<b>74,600</b>	<b>107,801</b>

All the expenditure in the prior year was unrestricted.

## Kombo Sillah Association

Activity analysis of Income and expenditure for the for the year ended 30 June 2024

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 35 Analysis of income by activity

	SOFA ref	2024 £	2023 £
<b>Activity</b>			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	84,028	94,593
<b>Categories of income</b>			
Income from exchange transactions		84,028	94,593

### 36 Analysis of charitable expenditure by activity

#### Activity

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024 £	2024 £	2024 £	2024 £	2023 £
<b>Total charitable expenditure</b>	-	-	-	-	107,801

The basis of allocation of costs between activities is described under accounting policies

**KOMBO SILLAH ASSOCIATION**

England & Wales - Charity number 1158186

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# Accounts

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The Charity Registration Number is :- 1158186

Kombo Sillah Association

Report and Accounts

30 June 2023



# **Kombo Sillah Association**

## **Report and accounts for the year ended 30 June 2023**

### **Contents**

	<b>Page</b>
<b>Charity information</b>	1
<b>Trustees' Annual Report</b>	1
<b>Statement of directors' responsibilities</b>	9
<b>Accountants' report</b>	10
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
<b>Balance sheet</b>	17
<b>Notes to the accounts</b>	19

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2023**

The Trustees present their Report and Accounts for the year ended 30 June 2023.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Kombo Sillah Association.

The charity is also known by its operating name, KSA.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1158186.

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The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 16 September 2024

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2023**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

7 Unity Street

Avon, Bristol

United Kingdom, BS1 5HH

Telephone 7988489512

Email Address [info@kas-uk.org](mailto:info@kas-uk.org) Web address [ksa-uk.org](http://ksa-uk.org)

**The Trustees in office on the date the report was approved were:-**

Masireh Touray

*Lamin Kere Janneh*

Ebrima Scattred Janneh

**The following persons served as Trustees during the year ended 30 June 2023 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2023**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The charity's purposes are to promote the public benefit through activities focused on poverty relief, social inclusion, and education.

##### **1. Prevention or relief of poverty**

We support individuals and families in the UK who are in financial hardship by providing essential items, services, and referrals to appropriate support networks. We may also work with other organizations whose objectives align with poverty alleviation.

##### **2. Promotion of social inclusion**

We work to support people who are socially excluded due to factors such as ethnicity, religion, socio-economic background, or other barriers. Our aim is to reduce isolation, increase participation in society, and improve access to services. This includes:

- Providing culturally sensitive advice and information on issues such as safeguarding, domestic violence, and harmful practices like female genital mutilation (FGM).
- Hosting community-based events and support groups to encourage social interaction and engagement.
- Helping individuals navigate public services and advocating for more inclusive, accessible support.

##### **3. Advancement of education**

We provide educational support through awareness campaigns, workshops, training, and mentoring opportunities aimed at improving knowledge, skills, and confidence within the community.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2023**

#### Identifying and Preventing FGM

At Kombo Sillah Association (KSA), we believe that the eradication of Female Genital Mutilation (FGM) is within reach. We are committed to working hand-in-hand with entire communities to foster open dialogue, shift harmful norms, and create lasting change.

Throughout the year, KSA continued its close collaboration with community leaders, women's rights networks, and grassroots activists to promote the abandonment of FGM. These partnerships are vital in building trust and driving collective action toward ending this harmful practice.

Our Girls' Club initiative remains a cornerstone of this work. Now in its continuation phase, the club provides a safe and supportive space where girls learn about their rights, build confidence and self-esteem, and develop practical life skills. This ongoing engagement empowers girls to become informed and resilient members of their communities.

We also provide ongoing training for community and religious leaders, equipping them with the knowledge and tools to speak out against FGM and influence positive change. One notable example is our partnership with a local imam who initially faced resistance from the community for his stance against FGM. Despite early challenges, his persistence—supported by KSA—has led to a significant shift in community attitudes. More people are now listening to his message and embracing the importance of abandoning FGM.

Through education, advocacy, and sustained community engagement, Kombo Sillah Association continues to play a vital role in the movement to end FGM—locally and beyond.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

##### Additional Community Safety Initiatives

In addition to our ongoing work on FGM prevention, Kombo Sillah Association expanded its efforts this year to address other pressing issues affecting our communities:

- Knife Crime Awareness Project: We delivered a targeted awareness campaign focused on preventing knife crime among young people. Through workshops, school visits, and community outreach, we provided education on the risks and consequences of knife violence, while promoting conflict resolution and safer choices.

- Domestic Violence Project: KSA also implemented a project to raise awareness about domestic violence, support survivors, and promote healthy relationships. The initiative involved training sessions, community dialogues, and access to support services, aimed at breaking the cycle of abuse and empowering individuals to seek help.

These projects reflect KSA's commitment to a holistic approach to community wellbeing, addressing multiple forms of violence and building safer, more resilient communities.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2023**

#### **The main achievements and performance of the charity during the year.**

During the year, Kombo Sillah Association (KSA) continued to deliver impactful projects aimed at promoting safety, equality, and empowerment within our communities. The charity achieved significant progress across several key areas:

**- Continued Campaign Against Female Genital Mutilation (FGM):**

KSA maintained its strong focus on ending FGM through education, community engagement, and partnership-building. We worked closely with community leaders, women's rights networks, and grassroots activists to promote the abandonment of FGM. Our collaboration with a local imam, once met with resistance, gained traction this year as more community members began to accept and support his anti-FGM message.

**- Ongoing Girls' Club Initiative:**

The Girls' Club continued to thrive as a safe and empowering space for young girls. Through regular sessions, participants learned about their rights, developed confidence, and gained valuable life skills. This ongoing support plays a vital role in building self-awareness and resilience among young girls.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

Throughout the year, Kombo Sillah Association's work has had a meaningful and measurable impact on the lives of our beneficiaries, particularly women, young people, and vulnerable members of the community.

**- Empowering Girls and Young Women:**

Through the continued Girls' Club initiative, dozens of young girls were given a safe space to grow in confidence, understand their rights, and build self-esteem. These sessions have helped participants speak more openly about issues affecting them and empowered them to make informed decisions about their health, education, and future.

**- Challenging and Changing Attitudes Toward FGM:**

Our sustained FGM awareness efforts have led to a visible shift in community attitudes. Notably, the support for an imam previously rejected for his anti-FGM stance shows increasing community openness to change. Families are beginning to reject harmful practices, and more individuals—especially men—are engaging in conversations about protecting girls from FGM.

**- Raising Awareness of Knife Crime:**

Young people participating in our knife crime awareness sessions reported a clearer understanding of the risks and long-term consequences of carrying knives. The project contributed to increased dialogue among families, schools, and youth groups around safety, peer pressure, and conflict resolution.

**- Supporting Survivors of Domestic Violence:**

Our domestic violence project provided critical information and support to individuals experiencing abuse. Beneficiaries accessed advice, referrals, and a greater sense of empowerment to seek help or support others in similar situations. The initiative has begun breaking the silence around domestic abuse within affected communities.

These outcomes highlight the real and lasting difference KSA is making by addressing root causes of harm, promoting safety, and helping individuals build stronger, healthier lives.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2023**

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

Kombo Sillah Association's work during the year has not only supported individual beneficiaries but has also contributed to positive change across the wider society by promoting safety, equality, and social cohesion.

##### **- Cultural and Behavioural Shifts Around Harmful Practices:**

By raising awareness and challenging harmful traditions such as Female Genital Mutilation (FGM), KSA has contributed to a broader cultural shift within the communities we serve. As more community and religious leaders join the campaign, the message of protecting girls' rights is reaching new audiences, helping to dismantle generational cycles of harm and silence.

##### **- Promoting Youth Safety and Reducing Risk of Violence:**

Our knife crime awareness work helped inform young people about the dangers of carrying weapons and provided constructive alternatives. By engaging with schools, families, and youth groups, KSA's efforts have supported community-wide dialogue around violence prevention and youth safety—contributing to safer neighbourhoods and stronger family relationships.

##### **- Addressing Domestic Violence as a Community Concern:**

KSA's domestic violence project encouraged open discussion of an often-hidden issue, helping to reduce stigma and promote a culture of accountability and support. This work not only supported individuals but also encouraged wider community responsibility for addressing abuse and supporting victims.

##### **- Building Trust and Strengthening Community Relationships:**

Through inclusive and culturally sensitive engagement, KSA has helped build trust between different groups—faith leaders, young people, parents, and community organisations. This collaboration strengthens local networks and encourages joint action on shared challenges, fostering greater unity and resilience within society.

Overall, the charity's performance this year has gone beyond direct service delivery to influence attitudes, reduce harm, and promote a more informed, supportive, and safer society for all.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2023**

#### **Structure, governance and management of the charity**

Kombo Sillah Association (KSA) is a registered charity governed by a Board of Trustees, responsible for setting the strategic direction, ensuring effective oversight of operations, and upholding the charity's mission and values.

The charity operates under a constitution that outlines its objectives, rules of governance, and decision-making processes. The Board of Trustees meets regularly to review progress, monitor financial performance, assess risks, and ensure that all activities comply with regulatory and legal obligations.

Throughout the year, Masireh Touray served as the Chairwoman of the Board of Trustees. Alongside her, Lamin Kere Janneh and Buba Touray served as Trustees. Their leadership has been integral in guiding KSA towards its goals and maintaining a strong focus on empowering communities, particularly in the fight against harmful practices like FGM.

The day-to-day operations of KSA are managed by a dedicated team of staff and volunteers. The charity is fortunate to have 45 volunteers, including FGM survivors and local community members, who bring their passion, lived experiences, and commitment to supporting KSA's projects. These volunteers are crucial to the charity's ability to deliver programmes and engage directly with the community. Their involvement reflects the community-driven approach KSA champions in all its work.

KSA encourages input from service users, local leaders, and partner organisations to inform programme design and delivery, ensuring that activities remain relevant and responsive to the needs of the people we serve.

All Trustees, including Masireh Touray, Lamin Kere Janneh, and Buba Touray, serve on a voluntary basis and contribute a diverse range of skills, including community engagement, safeguarding, youth work, finance, and non-profit governance.

KSA is committed to continuous improvement, ethical practice, and inclusive leadership in all areas of its governance and management.



## Kombo Sillah Association

### Trustees' Annual Report for the year ended 30 June 2023

#### Financial review

#### *The charity's financial position at the end of the year ended 30 June 2023*

The financial position of the charity at 30 June 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
<b>Net income</b>	(11,963)	22
Unrestricted Revenue Funds available for the general purposes of the charity	(1,580)	30,620
Restricted Revenue Funds	21,062	825
<b>Total Funds</b>	<b>19,482</b>	<b>31,445</b>

#### *Financial review of the position at the reporting date, 30 June 2023 .*

##### Financial review

The net income for the year was £31 and expenditure of £88,529 on restricted funds after transfers.

#### ***Policies on reserves.***

The policy allocates money from unrestricted fund balances, which are not invested in fixed assets, to several designated funds.

These funds are:

##### 1.Continuity Fund

This fund is to be used to bridge any possible delays in receiving promised grants or managing payment in arrears contracts. This has been defined as a minimum of a three months budgeted trading activity.

##### 2.Restricting Fund

This fund is to be used to cover essential trading/activities whilst sourcing income to a maximum of 6 months budgeted trading activity.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2023**

#### **Details of The Independent Examiner**

Member of Chartered Certified Accountants

Northgate

118 North Street

2nd Floor Workspace Hub

Leeds

LS2 7PN

#### **Statement of Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2023**

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 19 December 2022.

Masireh Touray  
Chairman

**Kombo Sillah Association**

**Report to the directors on the preparation of the unaudited statutory accounts of Kombo Sillah Association for the year ended 30 June 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Kombo Sillah Association which comprise of statement of profit and loss and financial position from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Elland Accountancy Ltd  
Chartered Certified Accountants  
Northgate  
118 North Street  
2nd Floor Workspace Hub  
Leeds  
LS2 7PN

*19 December 2022*

## Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2023

### Statement of Financial Activities for the year ended 30 June 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	54,507	40,085	<b>94,592</b>	88,551
<b>Expenditure on:</b>					
Charitable activities	B2	87,952	19,848	<b>107,800</b>	88,529
<b>Total expenditure</b>	<b>B</b>	<u>87,952</u>	<u>19,848</u>	<u>107,800</u>	<u>88,529</u>
<b>Net income for the year</b>		<u>(33,445)</u>	<u>20,237</u>	<u>(13,208)</u>	<u>22</u>
<b>Net income after transfers</b>	<b>A-B-C</b>	<u>(32,200)</u>	<u>20,237</u>	<u>(11,963)</u>	<u>22</u>
<b>Net movement in funds</b>		<u>(32,200)</u>	<u>20,237</u>	<u>(11,963)</u>	<u>22</u>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		30,620	825	<b>31,445</b>	31,415
<b>Total funds carried forward</b>		<u>(1,580)</u>	<u>21,062</u>	<u>19,482</u>	<u>31,437</u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

**Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2023**

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 30 June 2023**

**Revenue accumulated funds**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	30,620	825	31,445	31,415
Recognised gains and losses before transfers	<u>(33,445)</u>	<u>20,237</u>	<u>(13,208)</u>	<u>22</u>
	<b>(2,825)</b>	<b>21,062</b>	<b>18,237</b>	<b>31,437</b>
(From)/To unrestricted revenue funds	1,245	-	1,245	9
<b>Closing revenue funds</b>	<u><b>(1,580)</b></u>	<u><b>21,062</b></u>	<u><b>19,482</b></u>	<u><b>31,446</b></u>

**Summary of funds**

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	(1,580)	21,062	<b>19,482</b>	31,446

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2023**

**Kombo Sillah Association  
Income and Expenditure Account for the year ended 30 June 2023 as required by the  
Companies Act 2006**

	2023 £	2022 £
<b>Income</b>		
Income from operations	94,592	88,551
Investment income		
<b>Gross income in the year before exceptional items</b>	<u>94,592</u>	<u>88,551</u>
<b>Gross income in the year including exceptional items</b>	<u>94,592</u>	<u>88,551</u>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	106,713	87,227
Depreciation and amortisation	1,087	1,302
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<u>107,800</u>	<u>88,529</u>
<b>Net income before tax in the financial year</b>	<b>(13,208)</b>	<b>22</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<u>(13,208)</u>	<u>22</u>
<b>Retained surplus for the financial year</b>	<u>(13,208)</u>	<u>22</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Kombo Sillah Association - Balance Sheet as at 30 June 2023

	SORP			
	Note	Ref	2023	2022
			£	£
<b>Fixed assets</b>		A		
Tangible assets	13	A2	4,314	5,074
Heritage assets	11	A3	1,302	1,627
<b>Total fixed assets</b>			<u>5,616</u>	<u>6,701</u>
<b>Current assets</b>		B		
Debtors	16	B2	312	200
Cash at bank and in hand		B4	13,554	24,544
<b>Total current assets</b>			<u>13,866</u>	<u>24,744</u>
<b>Net current assets</b>			13,865	24,744
<b>The total net assets of the charity</b>			<u><b>19,482</b></u>	<u><b>31,445</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	28	D2	21,062	825
			21,062	825
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	28	D3	(1,580)	30,620
			(1,580)	30,620
<b>Designated Funds</b>				
			-	-
<b>Total charity funds</b>			<u><b>19,482</b></u>	<u><b>31,445</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

## **Kombo Sillah Association - Balance Sheet as at 30 June 2023**

**Masireh Touray**

Chairman

Approved by the board of trustees on 19 December 2022

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2023

	2023	2022
	£	£
<b>Cash flows from operating activities</b>		
Net cash provided by operating activities as shown below	A <u>(10,988)</u>	<u>1,324</u>
<b>Cash flows from financing activities</b>		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
<b>Overall cash provided by all activities</b>	A+B+C <u>(10,988)</u>	<u>1,324</u>
<b>Cash movements</b>		
Change in cash and cash equivalents from activities in the year ended 30 June 2023	(10,990)	1,324
Cash and cash equivalents at 1 July 2022	24,544	-
Change in cash and cash equivalents due to exchange rate movements	-	-
<b>Cash at bank and in hand less overdrafts at 30 June</b>	<u>13,554</u>	<u>1,324</u>

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2023

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2023 - Continued

#### Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(11,963)	22
<b>Adjustments for :-</b>		
Depreciation charges	1,087	1,302
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Decrease in debtors	(112)	-
<b>Net cash provided by operating activities</b>	<b>A (10,988)</b>	<b>1,324</b>

#### Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand at for the year ended 30 June 2023	13,554	24,544
Notice deposits - (less than 3 months)	-	-
<b>Total cash and cash equivalents</b>	<b>13,554</b>	<b>24,544</b>

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2023 - Continued

#### Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	24,544	(10,990)	13,554
		(10,990)	(10,990)
<b>Total</b>	<b>24,544</b>	<b>(10,990)</b>	<b>(10,990)</b>

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2023

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 30 June 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

## **Kombo Sillah Association**

### **Notes to the Accounts for the year ended 30 June 2023**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

#### **Donated goods, facilities and services**

**Donated fixed assets** are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2023

**Donated goods that are not fixed assets** are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

**Donated services and facilities** (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

##### **Allocating costs to activities**

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2023

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

**Estimation techniques** used in apportioning costs - give details

#### Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

##### Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

##### Intangible assets

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % reducing balance
Motor vehicles	25 % reducing balance

##### Accounting for capital grants and fixed asset funds.

## **Kombo Sillah Association**

### **Notes to the Accounts for the year ended 30 June 2023**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 13.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

#### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

#### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

#### **Leasing and hire purchase contracts and commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

#### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2023

### Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

## 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 5 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	761	976
Depreciation and amortisation of heritage assets	326	407

## 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

## 7 Staff costs and emoluments

The average number of part time staff employed in the year was	1	-
The average number of full time staff employed in the year was	1	-
The estimated full time equivalent number of all staff employed in the year was	1	-

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2023

*The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	1	-
Engaged on publicity activities	1	-
Engaged on fundraising activities	1	-
Engaged on management and administration	1	-

***The estimated full time equivalent number of all staff employed as above***

<b>1</b>	-
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2023	2022
	£	£
£60,001 to £70,000	1	-
£70,001 to £80,000	1	-
£80,001 to £90,000	1	-
£90,001 to £100,000	1	-
	<b>4</b>	-

***The pension details of such higher paid staff were :-***

	£	£
Contributions for the provision of money purchase pension	1	-

***Numbers of such staff to whom benefits are accruing :-***

	No	No
Under money purchase pension schemes	1	-
Under defined benefits pension schemes	1	-
	<b>2</b>	-

Chief Executive Officer/ Highest paid employee *(change as appropriate)*

The remuneration in the year year was	1	-
Pension contributions paid by the employer	1	-
Other benefits paid	1	-
Compensation/Termination payments	1	-

***Total remuneration package included in total salaries above***

<b>4</b>	-
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## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2023

Commitments under the scheme for the year ahead are shown in note 20

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 11 Heritage assets included in the accounts

	At cost	At valuation	Total of valuation and cost	Total of valuation and cost
	2023	2023	2023	2022
	£	£	£	£
<b>Cost</b>				
At 1 July 2022	2,543	-	2,543	2,543
<b>At 30 June 2023</b>	<b>2,543</b>	<b>-</b>	<b>2,543</b>	<b>2,543</b>
<b>Depreciation</b>				
Charge for the year	326	-	326	407
<b>At 30 June 2023</b>	<b>1,241</b>	<b>-</b>	<b>1,241</b>	<b>916</b>
<b>Net book value</b>	<b>1,302</b>	<b>-</b>	<b>1,302</b>	<b>1,627</b>

#### 13 Tangible fixed assets

<b>Current Year</b>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 July 2022	-	7,000	-	7,000
<b>At 30 June 2023</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>
<b>Depreciation</b>				
Charge for the year	-	761	-	761
<b>At 30 June 2023</b>	<b>-</b>	<b>2,686</b>	<b>-</b>	<b>2,686</b>
<b>Net book value</b>				
<b>At 30 June 2023</b>	<b>-</b>	<b>4,314</b>	<b>-</b>	<b>4,314</b>
<b>At 30 June 2022</b>	<b>-</b>	<b>5,075</b>	<b>-</b>	<b>5,075</b>

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2023

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
	-	(7,000)	-	(7,000)
<b>Depreciation</b>				
<b>Net book value</b>				

#### 16 Debtors

	2023	2022
	£	£
Trade debtors	312	200

#### 20 Pension commitments

	2023	2022
	£	£
Pension commitments under defined benefit/defined contribution schemes		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	<u>3</u>	<u>-</u>

#### 21 Financial commitments under operating leases

	2023	2022
	£	£
<b>At the year end the charity had annual commitments under non-cancellable</b>		
Operating leases which expire:		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	<u>3</u>	<u>-</u>

#### 22 Contingent liabilities

#### 23 Contractual capital commitments

	2023	2022
	£	£
At the financial year end, the charity had entered into contractual commitments to acquire tangible fixed assets for the amounts shown. The amounts have not been provided in the accounts.	1	-

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2023

	1	-
<b>24 Income and Expenditure account summary</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>At 1 July 2022</b>	31,446	31,415
Transfers in for the year	1,245	9
At 1 July 2022	32,691	31,424
Surplus after tax for the year	(13,208)	22
<b>At 30 June 2023</b>	<b>19,483</b>	<b>31,446</b>

## 27 Particulars of how particular funds are represented by assets and liabilities

<b>At 30 June 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Heritage Assets	1,302	-	-	1,302
Tangible Fixed Assets	4,314	-	-	4,314
Current Assets	(7,196)		21,062	13,866
	<b>(1,580)</b>	<b>-</b>	<b>21,062</b>	<b>19,482</b>
<b>At 1 July 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Heritage Assets	1,627	-	-	1,627
Tangible Fixed Assets	5,075	-	-	5,075
Current Assets	23,919	-	825	24,744
	<b>30,621</b>	<b>-</b>	<b>825</b>	<b>31,446</b>

## 28 Change in total funds over the year as shown in Note 27 , analysed by individual funds

	<b>Funds brought forward from 2022</b>	<b>Movement in funds in 2023</b>	<b>Transfers between funds in 2023</b>	<b>Funds carried forward to 2024</b>
	£	See Note 29 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	30,620	(33,445)	1,245	(1,580)
<b>Total unrestricted and designated funds</b>	<b>30,620</b>	<b>(33,445)</b>	<b>1,245</b>	<b>(1,580)</b>
<b>Restricted funds:-</b>				

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2023

Total restricted funds	825	20,237	-	21,062
Total charity funds	31,445	(13,208)	1,245	19,482

#### 29 Analysis of movements in funds over the year as shown in Note 28

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	54,507	(87,952)	-	(33,445)
<b>Restricted funds:-</b>				
	94,592	(107,800)	-	(13,208)

## Kombo Sillah Association

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 32 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals	25,456	31,482	56,938	66,518
<b>Total donations and gifts from individuals</b>	<b>41,253</b>	<b>31,562</b>	<b>72,815</b>	<b>68,315</b>

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Membership subscriptions as donations	13,254	8,523	21,777	20,236
<b>Total Donations, Grants and Legacies</b>	<b>54,507</b>	<b>40,085</b>	<b>94,592</b>	<b>88,551</b>
<b>Total Donations, Grants and Legacies</b> A1				

### 33 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Premises Expenses</b>				
Rent payable under operating leases	412	-	412	330
Room Hire	31,527	4,216	35,743	25,325

## Kombo Sillah Association

### Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

#### **Administrative overheads**

Projects and activities	45,213	15,632	<b>60,845</b>	<b>52,365</b>
Insurance	3,125	-	<b>3,125</b>	<b>1,256</b>
Advertising and marketing	3,256	-	<b>3,256</b>	<b>5,362</b>
Sundry expenses	-	-	-	-

#### **Financial costs**

Depreciation & Amortisation in total for	1,087	-	<b>1,087</b>	<b>1,302</b>
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<b>Support costs before reallocation</b>	<b>87,952</b>	<b>19,848</b>	<b>107,800</b>	<b>88,529</b>
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<b>Total support costs - Current Year</b>	<b>87,952</b>	<b>19,848</b>	<b>107,800</b>	<b>88,529</b>
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The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

### 34 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
	<b>Current Year</b>	2023	2023	2023	2022
		£	£	£	£
Total support costs	<b>B2d</b>	87,952	19,848	<b>107,800</b>	<b>88,529</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>87,952</b>	<b>19,848</b>	<b>107,800</b>	<b>88,529</b>

All the expenditure in the prior year was unrestricted.

## Kombo Sillah Association

Activity analysis of Income and expenditure for the for the year ended 30 June 2023

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 35 Analysis of income by activity

	SOFA ref	2023 £	2022 £
<b>Activity</b>			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	94,593	88,552
<b>Categories of income</b>			
Income from exchange transactions		94,593	88,552

### 36 Analysis of charitable expenditure by activity

#### Activity

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
<b>Total charitable expenditure</b>	-	-	-	-	<b>88,529</b>

The basis of allocation of costs between activities is described under accounting policies

**KOMBO SILLAH ASSOCIATION**

England & Wales - Charity number 1158186

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# Accounts

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The Charity Registration Number is :- 1158186

Kombo Sillah Association

Report and Accounts

30 June 2022



# **Kombo Sillah Association**

## **Report and accounts for the year ended 30 June 2022**

### **Contents**

	<b>Page</b>
<b>Charity information</b>	1
<b>Trustees' Annual Report</b>	1
<b>Statement of directors' responsibilities</b>	9
<b>Accountants' report</b>	10
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
<b>Balance sheet</b>	17
<b>Notes to the accounts</b>	19

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2022**

The Trustees present their Report and Accounts for the year ended 30 June 2022.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Kombo Sillah Association.

The charity is also known by its operating name, KSA.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1158186.

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The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 16 September 2024

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2022**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

7 Unity Street

Avon, Bristol

United Kingdom, BS1 5HH

Telephone 7988489512

Email Address [info@kas-uk.org](mailto:info@kas-uk.org) Web address [ksa-uk.org](http://ksa-uk.org)

**The Trustees in office on the date the report was approved were:-**

Masireh Touray

*Lamin Kere Janneh*

Ebrima Scattred Janneh

**The following persons served as Trustees during the year ended 30 June 2022 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

### **Objects and activities of the charity**

***The purposes of the charity as set out in its governing document.***

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2022**

The charity's purposes are to promote the public benefit through activities focused on poverty relief, social inclusion, and education.

#### 1. Prevention or relief of poverty

We support individuals and families in the UK who are in financial hardship by providing essential items, services, and referrals to appropriate support networks. We may also work with other organizations whose objectives align with poverty alleviation.

#### 2. Promotion of social inclusion

We work to support people who are socially excluded due to factors such as ethnicity, religion, socio-economic background, or other barriers. Our aim is to reduce isolation, increase participation in society, and improve access to services. This includes:

- Providing culturally sensitive advice and information on issues such as safeguarding, domestic violence, and harmful practices like female genital mutilation (FGM).
- Hosting community-based events and support groups to encourage social interaction and engagement.
- Helping individuals navigate public services and advocating for more inclusive, accessible support.

#### 3. Advancement of education

We provide educational support through awareness campaigns, workshops, training, and mentoring opportunities aimed at improving knowledge, skills, and confidence within the community.

All activities are open to the general public and are delivered in a non-discriminatory, inclusive manner.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2022**

#### Identifying and Preventing FGM

Kombo Sillah Association believes that we can end FGM in near future. To do this, we are working with whole communities to establish an open dialogue and change attitudes and behaviours. During the year, we worked in partnership with community leaders and with women's rights networks and activists to support the abandonment of female genital mutilation.

KSA organised girls' club to teach girls about their rights, gain confidence, build their self-esteem, and learn valuable life skills.

Kombo Sillah offers training to community and religious leaders in the specific skills they need to preach out and influence others to end FGM.

One of our FGM awareness events was aired by Channel 4 News Group, so that audiences can engage fully with major local, regional, national, United Kingdom and global to end FGM.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

##### The Cultural Celebration

We organised culture celebration that provides understanding, inclusion and enjoyment to audiences. This event also promotes happiness, respect and harmony between people and communities. Many young people in United Kingdom struggle with their identity particularly where multiple cultures involved. They are often confused when trying to understand themselves and their identity.

At Kombo Sillah, we believes that we can have stronger communities in the UK if we understand ourself and each other.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **The main achievements and performance of the charity during the year.**

We safeguard children by promoting their welfare and protecting them from potential FGM.

KSA carried out streets cleaning in Bristol to create a positive impression on residents and visitors alike, promoting a sense of pride and belonging within the community.

Our cultural cerebration had played a huge role in sharing knowledge and information and in promoting understanding, tolerance and acceptance.

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2022**

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

The charity actively encourages creativity and culture and we also shares valuable information to our community members.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

Kombo Sillah Association has positively impacts the lives of younger people and also combating loneliness with the community

### **Structure, governance and management of the charity**

#### ***The methods used to recruit and appoint new charity trustees.***

- 1.We analyse the charity's governing document to identify the need of requirement.
- 2.Then a detailed and inclusive role posting.
- 3.This is followed by a telephone conversation with candidates before a face-to-face Interview.
4. Vet the Applicants.
- 5.Appoint the right candidate.

Bankers    Barclays Bank Leicester, LE87 2BB

Accountants    Elland Accountancy Ltd Northgate 118 North Street, Workspace Hub, LS2 7PN

### **Financial review**

#### ***The charity's financial position at the end of the year ended 30 June 2022***

The financial position of the charity at 30 June 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	31	1,200
Unrestricted Revenue Funds available for the general purposes of the charity	30,620	31,292
Restricted Revenue Funds	825	123
<b>Total Funds</b>	<b>31,445</b>	<b>31,415</b>

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2022**

#### ***Financial review of the position at the reporting date, 30 June 2022 .***

##### Financial review

The net income for the year was £31 and expenditure of £88,529 on restricted funds after transfers.

#### ***Policies on reserves.***

The policy allocates money from unrestricted fund balances, which are not invested in fixed assets, to several designated funds.

These funds are:

##### 1.Continuity Fund

This fund is to be used to bridge any possible delays in receiving promised grants or managing payment in arrears contracts. This has been defined as a minimum of a three months budgeted trading activity.

##### 2.Restructuring Fund

This fund is to be used to cover essential trading/activities whilst sourcing income to a maximum of 6 months budgeted trading activity.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### **Details of The Independent Examiner**

Member of Chartered Certified Accountants

Northgate

118 North Street

2nd Floor Workspace Hub

Leeds

LS2 7PN

#### **Statement of Trustees' Responsibilities**

## **Kombo Sillah Association**

### **Trustees' Annual Report for the year ended 30 June 2022**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 21 October 2022.

Masireh Touray  
Chairman

**Kombo Sillah Association**

**Report to the directors on the preparation of the unaudited statutory accounts of Kombo Sillah Association for the year ended 30 June 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Kombo Sillah Association which comprise of statement of profit and loss and financial position from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Elland Accountancy Ltd  
Chartered Certified Accountants  
Northgate  
118 North Street  
2nd Floor Workspace Hub  
Leeds  
LS2 7PN

*14 October 2022*

**Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2022**

**Statement of Financial Activities for the year ended 30 June 2022**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	84,039	4,512	<b>88,551</b>	9,350
<b>Expenditure on:</b>					
Charitable activities	B2	84,719	3,810	<b>88,529</b>	8,150
<b>Total expenditure</b>	<b>B</b>	<b>84,719</b>	<b>3,810</b>	<b>88,529</b>	<b>8,150</b>
<b>Net income for the year</b>		<b>(680)</b>	<b>702</b>	<b>22</b>	<b>1,200</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(671)</b>	<b>702</b>	<b>31</b>	<b>1,200</b>
<b>Net movement in funds</b>		<b>(671)</b>	<b>702</b>	<b>31</b>	<b>1,200</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		31,292	123	<b>31,415</b>	31,429
<b>Total funds carried forward</b>		<b>30,621</b>	<b>825</b>	<b>31,446</b>	<b>32,629</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2022

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

### Movements in revenue and capital funds for the year ended 30 June 2022

#### Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	31,292	123	31,415	31,429
Recognised gains and losses before transfers	(680)	702	22	1,200
	<b>30,612</b>	<b>825</b>	<b>31,437</b>	<b>32,629</b>
(From)/To unrestricted revenue funds	9	-	9	(1,215)
<b>Closing revenue funds</b>	<b>30,621</b>	<b>825</b>	<b>31,446</b>	<b>31,414</b>

#### Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	30,621	825	31,446	31,414

The notes attached on pages 19 to 20 form an integral part of these accounts.

**Kombo Sillah Association - Statement of Financial Activities for the year ended 30 June 2022**

**Kombo Sillah Association  
Income and Expenditure Account for the year ended 30 June 2022 as required by the  
Companies Act 2006**

	2022 £	2021 £
<b>Income</b>		
Income from operations	88,551	9,350
Investment income		
<b>Gross income in the year before exceptional items</b>	<u>88,551</u>	<u>9,350</u>
<b>Gross income in the year including exceptional items</b>	<u>88,551</u>	<u>9,350</u>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	87,227	6,611
Depreciation and amortisation	1,302	1,539
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<u>88,529</u>	<u>8,150</u>
<b>Net income before tax in the financial year</b>	<b>22</b>	<b>1,200</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<u>22</u>	<u>1,200</u>
<b>Retained surplus for the financial year</b>	<u>22</u>	<u>1,200</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Kombo Sillah Association - Balance Sheet as at 30 June 2022

	SORP			
	Note	Ref	2022	2021
			£	£
<b>Fixed assets</b>		A		
Tangible assets	13	A2	5,074	5,970
Heritage assets	11	A3	1,627	2,034
<b>Total fixed assets</b>			<u>6,701</u>	<u>8,004</u>
<b>Current assets</b>		B		
Debtors	16	B2	200	458
Cash at bank and in hand		B4	24,544	22,953
<b>Total current assets</b>			<u>24,744</u>	<u>23,411</u>
<b>Net current assets</b>			24,743	23,411
<b>The total net assets of the charity</b>			<u><b>31,446</b></u>	<u><b>31,415</b></u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	28	D2	825	123
			825	123
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	28	D3	30,621	31,292
			30,621	31,292
<b>Designated Funds</b>				
			-	-
<b>Total charity funds</b>			<u><b>31,446</b></u>	<u><b>31,415</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

## **Kombo Sillah Association - Balance Sheet as at 30 June 2022**

**Masireh Touray**

Chairman

Approved by the board of trustees on 21 October 2022

**The notes attached on pages 19 to 20 form an integral part of these accounts.**

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2022

	2022	2021
	£	£
<b>Cash flows from operating activities</b>		
Net cash provided by operating activities as shown below	A <u>1,591</u>	<u>2,739</u>
<b>Cash flows from financing activities</b>		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
<b>Overall cash provided by all activities</b>	A+B+C <u>1,591</u>	<u>2,739</u>
<b>Cash movements</b>		
Change in cash and cash equivalents from activities in the year ended 30 June 2022	1,591	2,739
Cash and cash equivalents at 1 July 2021	22,953	-
Change in cash and cash equivalents due to exchange rate movements	-	-
<b>Cash at bank and in hand less overdrafts at 30 June</b>	<u>24,544</u>	<u>2,739</u>

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2022

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2022 - Continued

#### Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	31	1,200	
<b>Adjustments for :-</b>			
Depreciation charges	1,302	1,539	
Write downs of investments	-	-	
Net unrealised losses on investment assets	-	-	
Decrease in debtors	258	-	
<b>Net cash provided by operating activities</b>	<b>A</b>	<b>1,591</b>	<b>2,739</b>

#### Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand at for the year ended 30 June 2022	24,544	22,953
Notice deposits - (less than 3 months)	-	-
<b>Total cash and cash equivalents</b>	<b>24,544</b>	<b>22,953</b>

## Kombo Sillah Association

### Cash Flow Statement for the year ended 30 June 2022 - Continued

#### Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	22,953	1,591	24,544
		1,591	1,591
<b>Total</b>	<b>22,953</b>	<b>1,591</b>	<b>1,591</b>

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2022

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 30 June 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

## **Kombo Sillah Association**

### **Notes to the Accounts for the year ended 30 June 2022**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

#### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

#### **Donated goods, facilities and services**

**Donated fixed assets** are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2022

**Donated goods that are not fixed assets** are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

**Donated services and facilities** (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

##### **Allocating costs to activities**

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2022

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

**Estimation techniques** used in apportioning costs - give details

#### Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

##### Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

##### Intangible assets

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % reducing balance
Motor vehicles	25 % reducing balance

##### Accounting for capital grants and fixed asset funds.

## **Kombo Sillah Association**

### **Notes to the Accounts for the year ended 30 June 2022**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 13.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

#### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

#### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

#### **Leasing and hire purchase contracts and commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

#### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2022

### Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

## 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 5 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	895	1,132
Depreciation and amortisation of heritage assets	407	509

## 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

## 7 Staff costs and emoluments

The average number of part time staff employed in the year was	1	-
The average number of full time staff employed in the year was	1	-
The estimated full time equivalent number of all staff employed in the year was	1	-

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2022

*The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	1	-
Engaged on publicity activities	1	-
Engaged on fundraising activities	1	-
Engaged on management and administration	1	-

***The estimated full time equivalent number of all staff employed as above***

<b>1</b>	-
----------	---

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2022	2021
	£	£
£60,001 to £70,000	1	-
£70,001 to £80,000	1	-
£80,001 to £90,000	1	-
£90,001 to £100,000	1	-
	<b>4</b>	-

***The pension details of such higher paid staff were :-***

	£	£
Contributions for the provision of money purchase pension	1	-

***Numbers of such staff to whom benefits are accruing :-***

	No	No
Under money purchase pension schemes	1	-
Under defined benefits pension schemes	1	-
	<b>2</b>	-

Chief Executive Officer/ Highest paid employee *(change as appropriate)*

The remuneration in the year year was	1	-
Pension contributions paid by the employer	1	-
Other benefits paid	1	-
Compensation/Termination payments	1	-

***Total remuneration package included in total salaries above***

<b>4</b>	-
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## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2022

Commitments under the scheme for the year ahead are shown in note 20

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 11 Heritage assets included in the accounts

	At cost	At valuation	Total of valuation and cost	Total of valuation and cost
	2022	2022	2022	2021
	£	£	£	£
<b>Cost</b>				
At 1 July 2021	2,543	-	2,543	2,543
<b>At 30 June 2022</b>	<b>2,543</b>	<b>-</b>	<b>2,543</b>	<b>2,543</b>
<b>Depreciation</b>				
Charge for the year	407	-	407	509
<b>At 30 June 2022</b>	<b>916</b>	<b>-</b>	<b>916</b>	<b>509</b>
<b>Net book value</b>	<b>1,627</b>	<b>-</b>	<b>1,627</b>	<b>2,034</b>

#### 13 Tangible fixed assets

<b>Current Year</b>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 July 2021	-	7,000	-	7,000
<b>At 30 June 2022</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>
<b>Depreciation</b>				
Charge for the year	-	896	-	896
<b>At 30 June 2022</b>	<b>-</b>	<b>1,926</b>	<b>-</b>	<b>1,926</b>
<b>Net book value</b>				
<b>At 30 June 2022</b>	<b>-</b>	<b>5,074</b>	<b>-</b>	<b>5,074</b>
<b>At 30 June 2021</b>	<b>-</b>	<b>5,970</b>	<b>-</b>	<b>5,970</b>

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2022

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
	-	(7,000)	-	(7,000)
<b>Depreciation</b>				
<b>Net book value</b>				

#### 16 Debtors

	2022	2021
	£	£
Trade debtors	200	458

#### 20 Pension commitments

	2022	2021
	£	£
Pension commitments under defined benefit/defined contribution schemes		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	<u>3</u>	<u>-</u>

#### 21 Financial commitments under operating leases

	2022	2021
	£	£
<b>At the year end the charity had annual commitments under non-cancellable</b>		
Operating leases which expire:		
within one year	1	-
within two to five years	1	-
in over five years	1	-
	<u>3</u>	<u>-</u>

#### 22 Contingent liabilities

#### 23 Contractual capital commitments

	2022	2021
	£	£
At the financial year end, the charity had entered into contractual commitments to acquire tangible fixed assets for the amounts shown. The amounts have not been provided in the accounts.	1	-

# Kombo Sillah Association

## Notes to the Accounts for the year ended 30 June 2022

	1	-
<b>24 Income and Expenditure account summary</b>	<b>2022</b>	<b>2021</b>
	£	£
<b>At 1 July 2021</b>	31,414	31,429
Transfers in for the year	9	(1,215)
At 1 July 2021	31,423	30,214
Surplus after tax for the year	22	1,200
<b>At 30 June 2022</b>	<b>31,445</b>	<b>31,414</b>

## 27 Particulars of how particular funds are represented by assets and liabilities

<b>At 30 June 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Heritage Assets	1,627	-	-	1,627
Tangible Fixed Assets	5,074	-	-	5,074
Current Assets	23,919		825	24,744
	<b>30,620</b>	<b>-</b>	<b>825</b>	<b>31,445</b>
<b>At 1 July 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Heritage Assets	2,034	-	-	2,034
Tangible Fixed Assets	5,970	-	-	5,970
Current Assets	23,288	-	123	23,411
	<b>31,292</b>	<b>-</b>	<b>123</b>	<b>31,415</b>

## 28 Change in total funds over the year as shown in Note 27 , analysed by individual funds

	<b>Funds brought forward from 2021</b>	<b>Movement in funds in 2022</b>	<b>Transfers between funds in 2022</b>	<b>Funds carried forward to 2023</b>
	£	See Note 29 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	31,292	(680)	9	30,621
<b>Total unrestricted and designated funds</b>	<b>31,292</b>	<b>(680)</b>	<b>9</b>	<b>30,621</b>
<b>Restricted funds:-</b>				

## Kombo Sillah Association

### Notes to the Accounts for the year ended 30 June 2022

Total restricted funds	123	702	-	825
Total charity funds	31,415	22	9	31,446

#### 29 Analysis of movements in funds over the year as shown in Note 28

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	84,039	(84,719)	-	(680)
<b>Restricted funds:-</b>				
	88,551	(88,529)	-	22

## Kombo Sillah Association

Detailed analysis of income and expenditure for the year ended 30 June 2022 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 32 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals	48,006	4,432	52,438	4,003
<b>Total donations and gifts from individuals</b>	<b>63,803</b>	<b>4,512</b>	<b>68,315</b>	<b>5,800</b>

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Membership subscriptions as donations	20,236	-	20,236	3,550
<b>Total Donations, Grants and Legacies</b>	<b>84,039</b>	<b>4,512</b>	<b>88,551</b>	<b>9,350</b>
<b>Total Donations, Grants and Legacies</b> A1				

### 33 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Premises Expenses</b>				
Rent payable under operating leases	330	-	330	330
Room Hire	22,115	3,210	25,325	501

## Kombo Sillah Association

### Detailed analysis of income and expenditure for the year ended 30 June 2022 as required by the SORP 2015

#### **Administrative overheads**

Projects and activities	51,765	600	<b>52,365</b>	<b>4,683</b>
Insurance	1,256	-	<b>1,256</b>	<b>174</b>
Advertising and marketing	5,362	-	<b>5,362</b>	<b>823</b>
Sundry expenses	-	-	-	<b>100</b>

#### **Financial costs**

Depreciation & Amortisation in total for	1,302	-	<b>1,302</b>	<b>1,539</b>
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<b>Support costs before reallocation</b>	<b>84,719</b>	<b>3,810</b>	<b>88,529</b>	<b>8,150</b>
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<b>Total support costs - Current Year</b>	<b>84,719</b>	<b>3,810</b>	<b>88,529</b>	<b>8,150</b>
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The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

### 34 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<b>Current Year</b>		<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
		£	£	£	£
Total support costs	<b>B2d</b>	84,719	3,810	<b>88,529</b>	<b>8,150</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>84,719</b>	<b>3,810</b>	<b>88,529</b>	<b>8,150</b>

All the expenditure in the prior year was unrestricted.

## Kombo Sillah Association

Activity analysis of Income and expenditure for the for the year ended 30 June 2022

*This analysis is classsified by activity and not by conventional nominal descriptions.*

### 35 Analysis of income by activity

	SOFA ref	2022 £	2021 £
<b>Activity</b>			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	88,552	9,350
<b>Categories of income</b>			
Income from exchange transactions		88,552	9,350

### 36 Analysis of charitable expenditure by activity

#### Activity

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022 £	2022 £	2022 £	2022 £	2021 £
<b>Total charitable expenditure</b>	-	-	-	-	<b>8,150</b>

The basis of allocation of costs between activities is described under accounting policies