

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

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	9
Accountants' report	10
<i>Funds Statements:-</i>	
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
Balance sheet	17
Notes to the accounts	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.

.

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 Web address 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 believe that we can have stronger communities in the UK if we understand ourselves 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 celebration 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:-

	2022 £	2021 £
Net income	31	1,200
Unrestricted Revenue Funds available for the general purposes of the charity	30,620	31,292
Restricted Revenue Funds	825	123
Total Funds	31,445	31,415

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 £
Income & Endowments from:					
Donations & Legacies	A1	84,039	4,512	88,551	9,350
Expenditure on:					
Charitable activities	B2	84,719	3,810	88,529	8,150
Total expenditure	B	84,719	3,810	88,529	8,150
Net income for the year		(680)	702	22	1,200
Net income after transfers	A-B-C	(671)	702	31	1,200
Net movement in funds		(671)	702	31	1,200
Reconciliation of funds:-					
	E				
Total funds brought forward		31,292	123	31,415	31,429
Total funds carried forward		30,621	825	31,446	32,629

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
	30,612	825	31,437	32,629
(From)/To unrestricted revenue funds	9	-	9	(1,215)
Closing revenue funds	30,621	825	31,446	31,414

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 £
Income		
Income from operations	88,551	9,350
Investment income		
Gross income in the year before exceptional items	88,551	9,350
Gross income in the year including exceptional items	88,551	9,350
Expenditure		
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	-	-
Total expenditure in the year	88,529	8,150
Net income before tax in the financial year	22	1,200
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	22	1,200
Retained surplus for the financial year	22	1,200

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		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	13	A2	5,074	5,970
Heritage assets	11	A3	1,627	2,034
Total fixed assets			6,701	8,004
Current assets		B		
Debtors	16	B2	200	458
Cash at bank and in hand		B4	24,544	22,953
Total current assets			24,744	23,411
Net current assets			24,743	23,411
The total net assets of the charity			31,446	31,415

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

Restricted funds				
Restricted Revenue Funds	28	D2	825	123
			825	123
Unrestricted Funds				
Unrestricted Revenue Funds	28	D3	30,621	31,292
			30,621	31,292
Designated Funds			-	-
Total charity funds			31,446	31,415

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 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>1,591</u>	<u>2,739</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>1,591</u>	<u>2,739</u>
Cash movements			
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		-	-
Cash at bank and in hand less overdrafts at 30 June		<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
Adjustments for :-		
Depreciation charges	1,302	1,539
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Decrease in debtors	258	-
Net cash provided by operating activities	A 1,591	2,739

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)	-	-
Total cash and cash equivalents	24,544	22,953

Kombo Sillah Association

Cash Flow Statement for the year ended 30 June 2022 - Continued

Analysis of change in net debt

	At start of year	Cash Flows and	At end of year
Cash	22,953	1,591	24,544
		1,591	1,591
Total	22,953	1,591	1,591

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

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 :-

	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	-
	4	-

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	-

Total remuneration package included in total salaries above

4	-
---	---

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
	£	£	£	£
Cost				
At 1 July 2021	2,543	-	2,543	2,543
At 30 June 2022	2,543	-	2,543	2,543
Depreciation				
Charge for the year	407	-	407	509
At 30 June 2022	916	-	916	509
Net book value	1,627	-	1,627	2,034

13 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 July 2021	-	7,000	-	7,000
At 30 June 2022	-	7,000	-	7,000
Depreciation				
Charge for the year	-	896	-	896
At 30 June 2022	-	1,926	-	1,926
Net book value				
At 30 June 2022	-	5,074	-	5,074
At 30 June 2021	-	5,970	-	5,970

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
	£	£	£	£
Cost				
	-	(7,000)	-	(7,000)
Depreciation				
Net book value				

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
	£	£
At the year end the charity had annual commitments under non-cancellable		
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	-
24 Income and Expenditure account summary	2022	2021
	£	£
At 1 July 2021	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
At 30 June 2022	31,445	31,414

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

At 30 June 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Heritage Assets	1,627	-	-	1,627
Tangible Fixed Assets	5,074	-	-	5,074
Current Assets	23,919		825	24,744
	30,620	-	825	31,445
At 1 July 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Heritage Assets	2,034	-	-	2,034
Tangible Fixed Assets	5,970	-	-	5,970
Current Assets	23,288	-	123	23,411
	31,292	-	123	31,415

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

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 29 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	31,292	(680)	9	30,621
Total unrestricted and designated funds	31,292	(680)	9	30,621
Restricted funds:-				

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
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	84,039	(84,719)	-	(680)

Restricted funds:-

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 classssified 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
Total donations and gifts from individuals	63,803	4,512	68,315	5,800

	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

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies A1	84,039	4,512	88,551	9,350
--	---------------	--------------	---------------	--------------

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 £
Premises Expenses				
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	52,365	4,683
Insurance	1,256	-	1,256	174
Advertising and marketing	5,362	-	5,362	823
Sundry expenses	-	-	-	100

Financial costs

Depreciation & Amortisation in total for	1,302	-	1,302	1,539
--	-------	---	--------------	--------------

Support costs before reallocation	84,719	3,810	88,529	8,150
--	---------------	--------------	---------------	--------------

Total support costs - Current Year	84,719	3,810	88,529	8,150
---	---------------	--------------	---------------	--------------

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 Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total support costs	B2d	84,719	3,810	88,529	8,150
Total charitable expenditure	B2	84,719	3,810	88,529	8,150

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 classssified by activity and not by conventional nominal descriptions.

35 Analysis of income by activity

	SOFA ref	2022 £	2021 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	88,552	9,350
Categories of income			
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 £
Total charitable expenditure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,150</u>

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