

Company registration number: 07695415

Kaalmo Youth Development Limited

Company Limited By Guarantee

Unaudited Financial Statements

31 July 2020

Kaalmo Youth Development limited

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Directors and other Information

Directors	Abdirizak Hassan Saeed M Ibrahim Samsam Salah Ahmed Egeh Kayse Abdi Omar
Secretary	Saeed M Ibrahim
Company Reg number	7695415
Registered office	55 Botanic Road Liverpool Merseyside L75PX
Business address	55 Botanic Road Liverpool Merseyside L75PX
Accountants	Khan Accountants Liverpool 76-78 Smithdown road Liverpool L7 4JQ
Bankers	National Westminster Bank Plc Princes Road Liverpool L131NW

Kaalmo Youth Development limited

Directors Report

Year Ended 31 July 2020

The directors present their report and the unaudited financial statements of the company for the year ended 31 July 2018

1. INTRODUCTION TO KAALMO

Kaalmo Youth Development was established in July 2010 (incorporated July 2011) to work within the Somali community to address the issues and needs of the young people amongst the approximately 5000 Somalis living in Liverpool.

In the last seven years Kaalmo has gained the trust and respect of the community and our partners by demonstrating our passion and commitment to do everything we can to give the young people the best chances in life. Kaalmo is important because it is guided and informed by young people - they are listened to, and asked what is important to them. It is about them, their needs and views.

Directors meet monthly and are in daily contact in respect of operational matters and forward planning. Directors are appointed on the basis of their potential involvement in the development of the youth development programme and for the particular skills and experiences they have to offer. Policies and procedures have been reviewed against accepted good practice and we now have an up to date policy manual in place.

All the necessary insurances and licences are also in place and are current. We are now actively working towards charitable status

2. AIMS

We exist to promote education and training opportunities, the personal development of young people and improved health and wellbeing:

1. To act as a resource for young people up to the age of 21, in particular but not exclusively members of the Somali community, living in Liverpool and the surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) advancing education;
- (c) relieving unemployment;
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

2. The relief of poverty, advancement of education and relief of sickness of people living in Somalia by the provision of funds, items and services as the trustees see fit.

Our response to the complex issues faced by the community has been to deliver a programme of educational and cultural projects that raised awareness of issues such as drugs, education and training opportunities and encourage participation in positive activities amongst the young.

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Directors Report Continuation

Year Ended 31 July 2020

3. THE CONTEXT

The Somali communities mainly live in the Princes Park ward of the city, which has been identified as one of the most deprived areas in England; indeed Toxteth (East) has been identified as the most deprived area by the Church Urban Fund research of 2012. Whilst the BME population is 10% citywide, the ward has a BME population of over 50%.

The area suffers from very high levels of social deprivation, crime and anti-social behaviour, for example:

- 44% of the working age population are economically inactive
- 30% of adults have no formal qualifications
- 41 % face deprivation in 2 or more dimensions

Residents are anxious to see more positive activities for young people so they do not slip into negative or destructive activities. Our youth activities to date have been well-attended and interest is growing all the time

The issues facing the young people that our project responds to are:-

- Lack of English language skills.
- Lack of culturally appropriate support
- Prospect of unemployment
- Lack of community facilities - local authority cuts mean the lion's share of provision for young people has fallen on community groups
- Low educational attainment potentially due to: lack of successful role models
- Poor diet: traditional meals use a lot of oils and fat
- Low levels of fitness
- Increasing threat of radicalisation
- Incidents of racial abuse - young people tell us that they will not travel outside the community unless they must, for fear of attack

These factors in many situations result in low levels of motivation and limited aspiration. Many young Somalis struggle to come to terms with where is home.

4. ACTIVITIES 2019/2020

We have delivered a programme of activities that respond to the needs, concerns and aspirations of the young people as they emerge reaching 864 young people. This programme included:

- Action for Health: - We designed and delivered projects specific to the health and wellbeing issues emerging during our work: diet and nutrition; drug awareness, sexual health and lifestyle.
- FGM - As we have gained more trust from the young people and wider community so we are able to address sensitive issues. 'Breaking the Silence' delivered a series of sessions for the benefit of young women in the community to enable them to discuss the issue
- Personal Development - We have delivered successful programmes for young members of the Somali Community to enable them to explore their aspirations, options, and to realise their dreams. The programmes increased confidence and self-awareness, helped them identify their strengths, their transferable skills, and those skills they need to develop to reach their goal.
- Employability workshops - a programme that gave opportunities to explore strengths and aspirations and to set goals towards making these a reality.

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Directors Report Continuation

Year Ended 31 July 2020

- writing skills amongst young Somalis through their engagement in a programme of storytelling events, creative writing workshops and Somali Tales - a cultural development programme with a focus on enhancing reading and appreciative reading groups.
- **Weekly youth club sessions** - a chance to meet friends, play console games, watch films or just 'sit off' - and the opportunity to raise the range of issues covered in workshops and discussion groups
- **Kaalmo FC** - Low levels of fitness and a growing trend towards inactive lifestyle and obesity in the Somali have been reported on at length. In response to this we have worked closely with boys and young men from the community, who are football mad. Kaalmo FC continues to attract 30 boys and young men to weekly training
- **Consultation** - One of the strengths of Kaalmo is the fact it is rooted in the community and has good networks. As such we are able to talk with young people others might deem hard to reach.

Our work has made a difference and the impact is wide-ranging including the areas of:

- Crime prevention
- Drug and alcohol prevention
- More physically active
- Confidence, self-awareness
- Ability to now talk about a range of sensitive issues with confidence
- Clarity on what they want for their future
- Greater participation in school and out of school activities
- Employment and for volunteering in the community

To ensure our programme is complementary to other provision for the community we have good working relationships with

- Somali Welfare Development Trust who provide after-school classes for young people giving them assistance at Key Stages 2, 3 and 4 in English, Mathematics and Science
- Merseyside Somali and Community Association - rooted in the community and supported the diverse communities of the area
- Granby4Streets - leading regeneration of the Granby area
- This Is My Story - a development and delivery partner
- Asli Restaurant who offer training in food industry occupations and run healthy eating workshops
- Local schools and colleges
- NHS CCG; LCVS; Liverpool city council and our local councillors

5. THE OUTCOMES

In our work so far, we have seen the young people show signs of and also reported:

- Improved wellbeing: self-awareness; confidence; optimism; and resilience
- Motivation
- New Skills
- New interests
- Having a plan and goals for their life as a result of the My Story personal development programme
- Reading for pleasure, and reading more widely as a result of participation in Somali Tales
- Beginning to explore their own creative potential through the arts programme
- Fitter as a result of taking part in sport

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Directors Report Continuation

Year Ended 31 July 2020

- More aware of health issues
- Young people volunteering to support the delivery of events and activities

The young people continue to learn, grow, have fun and make friends. We are supporting happy, healthier lives, informed choices, optimism, and a greater likelihood that young people will engage and volunteer in the community

6. INCOME

During the financial year in question we achieved a range of grant awards and earned income including:

1 Children in Need	33,420
2 WEA	11,652
3 John Moores	2,500
4 BSBT via Community Foundation for Merseyside	11,680
5 LCVS Community Initiative Fund	2,000
6 Eleanor Rathbone	2,000
7 Prevent via City Council	5,912

The directors who served the company during the year were as follows:

Abdirizak Hassan
Saeed M Ibrahim
Samsam Salah
Ahmed Egeh
Kayse Abdi Omar

This report was approved by the board of directors on 18 August 2021 and signed on behalf of the board by:

Mr Saeed M Ibrahim

Secretary

Kaalmo Youth Development limited

Statement of income and retained earnings

Year ended 31 July 2020

	Note	2020 £	2019 £
Turnover		69,163	42,180
Cost of sales		(55,867)	(38,455)
Gross profit/(Loss)		<u>13,296</u>	<u>3,725</u>
Administrative expenses		(476)	(1,925)
Operating profit/(Loss)		<u>12,819</u>	<u>1,800</u>
Interest payable and similar expenses	3	-	(3)
Profit/(Loss) before taxation	4	<u>12,819</u>	<u>1,797</u>
Tax on profit		-	(366)
Profit/(loss) for the financial year and total comprehensive income		<u>12,819</u>	<u>1,431</u>
Retained earnings at the start of the year		<u>6,323</u>	<u>4,892</u>
Retained earnings at the end of the year		<u>19,142</u>	<u>6,323</u>

All the activities of the company are from continuing operations.

The notes on pages 9 - 11 form part of these financial statements.

Kaalmo Youth Development limited

Statement of financial position

31 July 2020

	Note	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	5	143		258	
		<u>143</u>	143	<u>258</u>	258
Current assets					
Cash at bank and in hand		31,879		18,994	
		<u>31,879</u>		<u>18,994</u>	
Creditors: amounts falling due within one year	6		(12,880)	(12,929)	
Net current assets			18,999		6,065
			<u>18,999</u>		<u>6,065</u>
Total assets less current liabilities			<u>19,142</u>		<u>6,323</u>
Net assets			<u>19,142</u>		<u>6,323</u>
Capital and reserves					
Profit and loss account			<u>19,142</u>		<u>6,323</u>
Shareholders funds			<u>19,142</u>		<u>6,323</u>

For the year ending 31 July 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The notes on pages 9 - 11 form part of these financial statements.

Saeed M Ibrahim
Director

Kaalmo Youth Development limited

Statement of financial position (continued)

31 July 2020

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 16 Aug 2020, and are signed on behalf of the board by:

Saeed M Ibrahim
Director

Abdirizak Hassan
Director

Kaalmo Youth Development limited

Notes to financial statements

Year ended 31 July 2020

1 General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 55 Botanic Road, Liverpool, Merseyside, L7 5PX.

2 Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3 Accounting policies

Basis of preparation

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

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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Notes to financial statements (continued)

Year ended 31 July 2020

Tangible assets

Tangible assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

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

Fittings fixtures and equipment 18% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

In previous years depreciation was charged at 20%. This year it was charged at 18% to reflect with HMRC rules of 18% for the main pool.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

4 Profit before taxation

Profit before taxation is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible assets	<u>31</u>	<u>63</u>

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Notes to financial statements (continued)

Year ended 31 July 2020

5 Tangible assets

	Fixtures, fittings and equipment	Total
Cost	£	£
At 1 August 2019 and 31 July 2020	<u>634</u>	<u>634</u>
Depreciation		
At 1 August 2019	460	460
Charge for the year	31	31
At 31 July 2020	<u>491</u>	<u>491</u>
Carrying amount		
At 31 July 2020	<u>143</u>	<u>143</u>
At 31 July 2019	<u>174</u>	<u>174</u>

6 Creditors: amounts falling due within one year

	2020	2019
	£	£
Corporation tax		366
Other creditors	<u>12,880</u>	<u>12,563</u>
	<u>12,880</u>	<u>12,929</u>

7 Guarantees

As at 31st July 2018, 2 members had given a guarantee of £10 each in the event of the Company winding-up. Total £20

Kaalmo Youth Development limited

Detailed income statement

Year ended 31 July 2020

	2020 £	2019 £
Turnover		
Grant income	69,163	39,567
Professional services	-	2,613
	<u>69,163</u>	<u>42,180</u>
Cost of sales		
Venue Hire		(2,660)
Artists Fees		(1,000)
Staff salary costs	(46,223)	(10,800)
Coaching/Professional fees	(1,100)	(17,736)
Pension		-
Insurance	(481)	(461)
	<u>(47,804)</u>	<u>(32,657)</u>
Rent		(900)
Equipment and material	(300)	(1,108)
Volunteer expense	(595)	(1,890)
Travel	(800)	(663)
Room hire	(3,080)	(200)
Entrance fee	(3,151)	-
Refreshment	(137)	(1,037)
	<u>(55,867)</u>	<u>(38,455)</u>
Gross Profit	<u>13,296</u>	<u>3,725</u>
Overheads		
Administrative expenses	(476)	(1,925)
	<u>(476)</u>	<u>(1,925)</u>
Operating profit/(Loss)	<u>12,819</u>	1,800
Interest payable and similar expenses	-	(3)
Profit before taxation/(Loss)	<u>12,819</u>	<u>1,797</u>

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Detailed income statement (continued)

Year ended 31 July 2020

Overheads

Administrative expenses	2020	2019
	£	£
Training	-	(135)
Stationery, printing and computer costs	(45)	(63)
Payroll fees		(290)
Accountancy fees	(400)	(624)
Companies House fine		(750)
Other Petty cash Expenses		-
Depreciation of tangible assets	(31)	(63)
	<u>(476)</u>	<u>(1,925)</u>