

Registered number  
07695415

KAALMO YOUTH DEVELOPMENT LIMITED

Report and Accounts

31 July 2023

**KAALMO YOUTH DEVELOPMENT LIMITED**  
**Report and accounts**  
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**KAALMO YOUTH DEVELOPMENT LIMITED**

**Registered number: 07695415**

**Directors' Report**

The directors present their report and accounts for the year ended 31 July 2023.

**Principal activities**

The company's principal activity during the year continued to be social work activities.

**Directors**

The following persons served as directors during the year:

Mr Saeed M Ibrahim  
Mr Abdirizak Hassan  
Mr Samsam Salah  
Mr Ahmed Egeh

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 10 January 2024 and signed on its behalf.



Mr Saeed M Ibrahim  
Director

**KAALMO YOUTH DEVELOPMENT LIMITED**  
**Accountants' Report**

**Accountants' report to the directors of**  
**KAALMO YOUTH DEVELOPMENT LIMITED**

You consider that the company is exempt from an audit for the year ended 31 July 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

KHAN ACCOUNTANCY SERVICES LTD  
REGISTERED FINANCIAL ACCOUNTANTS(IFA)

76/78  
SMITHDOWN ROAD  
LIVERPOOL  
L7 4JQ

10 January 2024



**Khan Accountancy Services Ltd**  
Registered Accountants & Tax Consultants  
76-78 SMITHDOWN ROAD LIVERPOOL, L7-4JQ  
Mob: 07426 380330 Tel: 0151 3788841 Fax: 0151 7337258  
info@akhanaccountants.co.uk www.akhanaccounts.co.uk

**KAALMO YOUTH DEVELOPMENT LIMITED**  
**Profit and Loss Account**  
**for the year ended 31 July 2023**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Turnover</b>	39,030	106,893
Administrative expenses	(56,900)	(84,283)
<b>Operating (loss)/profit</b>	<u>(17,870)</u>	<u>22,610</u>
<b>(Loss)/profit before taxation</b>	<u>(17,870)</u>	<u>22,610</u>
Tax on (loss)/profit	-	-
<b>(Loss)/profit for the financial year</b>	<u>(17,870)</u>	<u>22,610</u>

**KAALMO YOUTH DEVELOPMENT LIMITED**  
**Registered number:** 07695415  
**Balance Sheet**  
**as at 31 July 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	79	96
<b>Current assets</b>			
Cash at bank and in hand		34,931	36,991
<b>Creditors: amounts falling due within one year</b>	4	(17,007)	(1,214)
<b>Net current assets</b>		17,924	35,777
<b>Net assets</b>		18,003	35,873
<b>Capital and reserves</b>			
Profit and loss account		18,003	35,873
<b>Shareholders' funds</b>		18,003	35,873

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Mr Saeed M Ibrahim  
Director

Approved by the board on 10 January 2024

**KAALMO YOUTH DEVELOPMENT LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 July 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	18%
Fixtures, fittings, tools and equipment	18%

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***



## KAALMO YOUTH DEVELOPMENT LIMITED

### Notes to the Accounts

for the year ended 31 July 2023

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### **Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only 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 and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

#### **Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2	Employees	2023 Number	2022 Number
	Average number of persons employed by the company	15	15
3	Tangible fixed assets		
			Fixtures, fittings and equipments £
	<b>Cost</b>		
	At 1 August 2022		634
	At 31 July 2023		634
	<b>Depreciation</b>		
	At 1 August 2022		538
	Charge for the year		17
	At 31 July 2023		555
	<b>Net book value</b>		
	At 31 July 2023		79
	At 31 July 2022		96
4	Creditors: amounts falling due within one year	2023	2022



**KAALMO YOUTH DEVELOPMENT LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 July 2023**

	£	£
Director's current account	<u>17,007</u>	<u>1,214</u>

**5 Other information**

KAALMO YOUTH DEVELOPMENT LIMITED is a private company limited by guarantee without share capital and incorporated in England. Its registered office is:  
55 Botanic Road  
Liverpool  
Merseyside  
L7 5PX

**KAALMO YOUTH DEVELOPMENT LIMITED****Detailed profit and loss account****for the year ended 31 July 2023***This schedule does not form part of the statutory accounts*

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Sales</b>	39,030	106,893
Administrative expenses	(56,900)	(84,283)
<b>Operating (loss)/profit</b>	<u>(17,870)</u>	<u>22,610</u>
 <b>(Loss)/profit before tax</b>	 <u>(17,870)</u>	 <u>22,610</u>

**KAALMO YOUTH DEVELOPMENT LIMITED****Detailed profit and loss account****for the year ended 31 July 2023***This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales	<u>39,030</u>	<u>106,893</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	29,090	44,635
Pensions	460	-
Travel and subsistence	-	5,460
	<u>29,550</u>	<u>50,095</u>
Premises costs:		
Rent	1,400	2,480
Room hire	2,700	5,098
	<u>4,100</u>	<u>7,578</u>
General administrative expenses:		
Training	750	150
Stationery and printing	-	531
Volunteer expense	2,033	2,540
Insurance	544	531
Equipment and material	383	947
Refreshment	400	3,980
Depreciation	17	21
Sundry expenses	900	1,035
	<u>5,027</u>	<u>9,735</u>
Legal and professional costs:		
Accountancy fees	500	500
Other legal and professional	17,723	16,375
	<u>18,223</u>	<u>16,875</u>
	<u>56,900</u>	<u>84,283</u>

## Trustee Report 2022-2023

The trustee of Kaalmo Youth Development LTD are aiming to improve the life chances of young people. 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.

Our response to the complex issues faced by the Somali/BME 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: activity that had a positive effect on families' welfare and quality of life, or which expands the opportunities and life choices for young people.

We sought to focus on continuing to improve life chances, welfare, health, and community cohesion. This holistic approach have had a significant effect on young people from a diverse range of communities as a result of our work over the last 13 years.

By continuing to have the asset of an Administrator we sought to consolidate our existing programme and support the growth of the organisation further, ensuring continuity and quality of service, enabling us to deliver a wider programme and enhancing our ability to continue to develop and deliver a relevant, responsive programme with the young people taking part



We used the JMF grant to appoint a part-time administrator to assist organisation development, programme coordination, improve office management, identify and bid for new grant funds and to develop our networks. The administrator is also responsible for producing management reports, monitoring reports and evaluation reports required to service project grant aid.

Kaalmo's programme in 2023 was diverse and consisted of new activities and partnerships that enabled us to provide a range of options to the young people that we engage with.

### **Merseyside Police**

In the autumn of 2022, there was a policing incident involving Somali youths that resulted in public criticism of policing methods in the Granby/ Toxteth area of the city. Kaalmo approached Merseyside Police to open a dialogue and reflect the concerns of youths. Subsequently we proposed that Merseyside Police fund and participate in a youth engagement project that aimed to challenge some misconceptions about policing and also raise awareness of the dangers of knife crime and criminal behaviour. Called Confidence, the project was delivered weekly from January to February 2023.

A programme of workshops, discussions and mentoring designed to equip young people with tools to help cope with peer pressure, stress and anxiety, challenging situations in the community and at school that could lead to violent behaviour and criminal activity: -

**Self-awareness** - Participating young people will know themselves better; understand their needs and have the confidence to articulate their own views when faced with the risk of violence/criminal activity as a result of the discussions, 'self-coaching' and skills practice

**Confidence** – Participants will produce a strengths inventory; become aware of their personal strengths and personal creativity and have a new vocabulary and attitude around being more positive.

**Motivation** - Participants will develop focus and determination to move forward by learning techniques to help develop self-motivation

**Communication skills** – Improved communication skills will be developed through improving listening skills and asking questions; experience of interviewing and conducting conversations, and working in groups

### **University of Liverpool – Interchange Research**

This is a university programme that assigns undergraduate students to bespoke research projects that are of benefit to the voluntary/ community sector. There is no cost to organisations that engage with Interchange.

### **Autism**

In early 2023, Kaalmo requested a piece of research that focussed on autism in the Somali community, what supports are available for families, how the condition is understood, what support is offered by local schools, etc.

The completed study showed that autism is not any more prevalent in the Somali community than in the city-wide population. However, it did find that Somali parents encountered barriers that frustrated efforts for early diagnosis, correct school selection, etc.

In response to this, Kaalmo will be seeking grant aid to support the appointment of a part-time autism information and support officer. The information service will be designed to raise awareness of autism in the Somali community. This will not be a clinical position, but it will provide a support service to parents that will help them navigate their way through application processes, understand procedures and occasionally advocate on their behalf.

### **Community Health Champions**

Kaalmo was a junior partner to Merseyside Somali and Community Association (MSCA) when they won a contract to host 2 part-time information workers that were promoting Covid-19 vaccination and other public health messages. Kaalmo's role was to provide access to young people through information sessions – especially 16- 19-year-olds – to learn facts about Covid-19 and help combat the myths that were preventing vaccine take – up within the general Somali community. Kaalmo facilitated 10 information sessions with a combined attendance of 45 young people.

### **Sports England – Fit & Healthy**

We were funded to deliver a programme of fitness activity and healthy eating information workshops for up to 120 young people aged 13- 17 years from the Granby/Princes Park area. Fit & Healthy ran from February to September 2023.

Sessions were scheduled 2 hours per week after school and during day in holiday periods. Participants were grouped by age for games.

### **Greenspaces - Reach Out**

The Reach Out project started in 2022 but was extended to May 2023. A partnership led by Mersey Forest funded a programme that was designed to encourage people to participate in outdoor activities and make use of greenspaces to assist in dealing with physical and mental health issues that were magnified due to the Covid-19 lockdown periods. Kaalmo was funded to organise a programme of daytrips to place of natural beauty within 2 hours travelling time of Liverpool. Each trip was supervised by a youth worker and 2 adult volunteers and involved 10 to 12 young people aged 12 – 18 years old. We also allocated a mentor to the project to provide 1-2-1 support for those with low confidence, experiencing loneliness, etc. Overall, the project engaged 44 young people with an average of 3 trips per person.

understanding energy and utility tariffs, etc. We engaged 64 people overall with 33 enrolling on the 3 courses we delivered. Courses were 10 weeks long with 4 contact hours per week.

### **City Council – Local Councillors**

We have regular contact and meetings to discuss education issues; youth provision, etc with local ward councillors.

Throughout 2023, our youth projects directly engaged 418 participants over the 12-month period.

**Gender**

5% females

95% males

**Age**

100% young persons aged 12-19 years (youth projects)


**Ethnicity:**

92% Somali

5% Black British

3 % Eritrean/ Sudanese

Finally, we are thanking all our funders and partners and clients for their support. We hope we will start a new year and more tailed supports to our clients and service users.



10/01/2024

Mr Saeed Mohamed Ibrahim

Secretary of KAALMO YOUTH DEVELOPMENT LIMITED