

**FIRST STEP ACTION Annual Report and
Financial Statement For the year ended
31st March 2022 FIRST STEP ACTION**

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FIRST STEP ACTION

Trustees' Annual Report for the year ending 31st March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the independently examined financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name: FIRST STEP ACTION

Charity registration number: 1187039

Registered office: 200A, Pentonville Road, London,
N1 9JP

Trustees:

Xasan Ahmed Said – Chairperson
Yasmin Mohamed Ali - Treasurer
Faiza Hussein – Secretary

Managing Director: Sadia Farah

Independent Examiner: BK Community Accountant Ltd
Chartered Certified Accountant
Arches 420-421 Burdett Road,
London, E3 4AA

Bankers: Lloyds Bank,

First Step Action Management Committee Report

Report-FSA 2019-2021:

Why you create the Organisation

First Step Action is a charity that has been operating since 2017. First Step Action was founded by Sadia Farah, who after working for 13 years as a Bilingual Family Support Worker, it was then she first discovered a striking fact. Sadia Farah noticed a lack of access to mainstream services especially within the Somali community. The unavailability and inaccessibility of mainstream service available to the Somali Community was what prompted her to create something that would bridge this gap. It was then that First Step Action was born with the goal of creating and providing the services most needed by the local Somali community.

First Step Action is a charitable organization that works to help those most disadvantaged and vulnerable members of society. Our work focuses heavily on the the Somali community and this is because ethnic minorities often face

different challenges that require varying solutions. We also primarily work with Somali women and children as well as family units. First Step Action acts as a safe haven for the Somali community in Camden and Islington area and we have built trust with those that we work with. Our hardworking staff and volunteers as well as our esteemed board of trustee are all dedicated to the betterment of the local community they come from. Our projects include advocacy services, parental courses and family-friendly activities which all serve the purpose of bettering the general wellbeing of the Somali community within Camden and Islington. In a nutshell, First Step Action works hard and tirelessly to empower ethnic minorities and create a space for improvement and innovation within Camden and Islington.

What you been done so fare:

First Step Action is a vital and active part of the community and we have grown deep roots within Camden and Islington, but we are constantly listening to the wants and needs of those most vulnerable. Most of our events, services, and projects are the result of an honest and natural conversation with our community. We at First step Action try our best to communicate effectively with our user group to identify possible issues and the appropriate solutions. It was one of discussions with our services user where a lot of concerns were raised by Somali parents regarding behavioural issues amongst their children. Recent studies have shown that behavioural issues such as truancy have resulted in the low levels of educational achievement amongst Somali children. Complex identity issues can be the cause of these behavioural problems. Often amongst Somali children, we can see a lack of belonging to either British or Somali culture. To combat this problem, we designed a parenting course which discussed different disciplinary techniques and a reward system to encourage good behaviour both at school and at home. This intensive course allows Somali parents to grow and develop healthy and meaningful relationships. This strengthens family dynamics and creates stable homes to give their children the best start in life. Our parental course also combats intergenerational conflict due to cultural differences between Somali parents and children born in the UK. This clash between generations often creates a rift within family dynamics which we try and repair through fun family-friendly activities. Also, our family-friendly activities allow for great bonding time between children and parents which results in healthy childhood development. We provide leisure time activities for Somali children who come from low socio-economic backgrounds whose parents may not be able to afford to spend money on leisure activities. This allows us to improve the quality of life of these children. These types of activities not only help to improve the quality of life but also education. In a study completed by the Lambeth Education Unit showed that Somali children displayed low levels of educational attainment. Through the use of our educational but fun leisure activities, we can help boost a hunger for learning, therefore, helping to improve the levels of educational attainment amongst Somali Children. These activities have also helped us combat social

Isolation within the Somali community. Often Somali mothers are confined in their households due to language barriers and our leisure activities give these women a chance to socialise with other mothers too. This helps them create a long-lasting and useful support network amongst Somali women to help reduce issues such as social isolation and anxiety

We also have advocacy sessions in which members of the Somali community ask advice about different issues. Our advocacy sessions support the Somali community to live healthier lives and create a safe space in which people feel comfortable enough to have open conversations surrounding issues like mental health. First Step Action also makes an effort to eradicate the stigma surrounding mental health which is very prevalent within both British and Somali culture. Especially within Somali culture, the existence of mental health issues is highly contested. We want to help re-educate and slowly eradicate the cultural stigma surrounding mental health. Therefore, creating an open environment to discuss important issues that affect vulnerable sectors of the Somali community, for instance, Postpartum depression amongst Somali mothers. Working together with the community to create a healthy and safer Camden and Islington for all.

In recent years we have seen a rise in gang-related violence and knife crime which has detrimentally affected the Somali Youth and the borough of Camden and Islington. Leaving many youngsters feeling unsafe or fearful as they have lost loved ones to violence. This toxic environment results in a large number of Somali youths at risk of ending up within the criminal justice system. We are actively trying to solve this problem by creating a safe environment where youngsters can express themselves freely and openly. We engage the youth in the arts, so they have a healthy medium to express emotions and also kindle a passion for learning. This programme will allow the youth to get a diverse overview of the arts and cultural sector and industry. This will open up new doors and opportunities for some kids who have little to no access to this kind of learning experience. Also, it will act as relief for many of these kids who may feel marginalised within society. A chance for growth and development in a loving and safe environment that will encourage a healthy mindset.

As you can see First Step Action has long standing history of excellent and successful projects and events. It is for that very reason that we have received a higher demand for our services and these types of projects. Especially now in the current climate they are needed more the ever. If this COVID 19 pandemic has shown us anything is that First Step Action is malleable and more than capable of adapting rapidly to these new circumstances. We even managed to organise and carry out any emergency appeal project to combat severe food insecurity. Our food donation project included an £30 voucher to supermarkets and £10 credit at local Somali convenience stores. This meant that we work support local Somali business whilst also allowing our services users groups to use their own initiative to buy cultural food items available at these Somali stores. We were

able to help 120 family units/households but a survey we conducted shows that over 200 family units/ households were in need of help. This again demonstrates the high demand and need for our projects. Whilst COVID 19 is an inconvenience for First Step Action it also challenges us to adapt and better the efficiency of our services.

Therefore, the only purpose of First Step Action as a charitable organisation is to help better the general wellbeing of the Somali community in Camden and Islington area. However, we have many aims for the future to expand our impact and reach within the community to create a long-lasting impact in Camden and Islington. First Step Action will always act an integral part of the community, constantly listening to the needs and wants of the people and acting rapidly to treat and tackle societal issues and problems that may arise. First Step Action will always work to continue making Camden and Islington a hub known for inspiring creativity and innovation.

What is your plan for next years:

First Step Action envisions a world where the Somali community is thriving and prosperous. A world in which the Somali community is built upon stable and healthy family units. Where children's educational attainment is prioritised along with healthy mental and physical child development. The eradication of the cultural stigma surrounding mental health so that we may have honest and natural conversations about the importance of mental health. Also, leisure time to ensure family bonding. As well as exciting and diverse employment opportunities for the Somali community. Especially personal and career development for Somali women in particular. This is the world that First Step Action is trying to create.

Financial Review

This Financial year we had unrestricted income of £0 and restricted income of £4,970. Total income was £4,970. We had a surplus of £0 on the unrestricted income and a surplus of £699 on restricted income. The charity had unrestricted reserves of £1,150 and restricted reserves £4,709. The end of 21/22 total Reserves £6,558.

Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered S. 17 of the Charity Act 2011 and the Charity Commission's guidance on public benefit, including the guidance 'public benefit' running a charity (PD2). The achievements above demonstrate the public benefit arising from the Charity's activities.

Risk Management

The trustees have assessed the major risks to which First Step Action is exposed and are satisfied that systems are in place to mitigate exposure to the major risks including maintaining a risk register, which is reviewed annually.

Investment Policy

The Charity does not produce a sufficient surplus to invest, as priority must be given to building our unrestricted reserves.

Plans for future periods

We have developed strong income generation strategy to generate income from trusts, foundations and individual donors. We have put in place a strategy ensure we can continue to secure institutional income from individuals and grant-making institutions.

Trustees' responsibilities

Charity law requires trustees, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the results of the company at that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any materials departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the charity Act.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps and detect fraud and other irregularities.

Independent Examiners

The Charity appointed **BK Community Accountant Ltd** as our independent examiner.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with First Step Action Memorandum and Articles, the Companies Act 2006 and the Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2005. The trustees' annual report (incorporating the directors' report) and the strategic report were approved on 19th September 2022 and signed on behalf of the board of trustees by:

Xasan Ahmed Said

Chair

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FIRST STEP ACTION
YEAR ENDED 31st MARCH 2022**

I report to the trustees on my examination of the financial statements of First Step Action ('the charity') for the year ended 31st March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants (ACCA), which is one of the listed bodies.

I have completed my examination; I confirm that no matters have come to my attention in connection with the examination giving me cause to believe;

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



19/09/2022

Signed:

Md Iqbal Hossain MBA, ACCA

BK COMMUNITY ACCOUNTANT LTD
Chartered Certified Accountant
Arches 420-421 Burdett Road,
London. E3 4AA.

FIRST STEP ACTION
Statement of Financial Activities
31st March 2022

Incoming / Expenditure Resources	Note	Unrestricted Funds	Restricted Funds	TOTAL Funds 2022	TOTAL Funds 2021
Income and endowments:		£	£	£	£
Donations & Member	7	-	-	-	400
Grants from Government and other Charities	7	-	4,970	4,970	33,480
Total Income		- =====	4,970 =====	4,970 =====	33,880 =====
Expenditure:					
Charitable Activities	8	-	4,271	4,271	28,021
Total expenditure		- =====	4,271 =====	4,271 =====	28,021 =====
Net Income & net movement in funds		- =====	699 =====	699 =====	5,859 =====
Reconciliation of funds:					

Total funds brought forward		1,150	4,709	5,859	-
Total funds carried forward	15	1,150 =====	5,408 =====	6,558 =====	5,859 =====

The statement of financial activities includes all gains & losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on page 14 to 21 from part of these financial statements.

FIRST STEP ACTION Company Limited by Guarantee Statement of financial position 31st March 2022					
FIXED ASSETS	Note		2022		2021
		£	£	£	£
Tangible Fixed Assets				2,339 -- -----	2,000 --- -----
Current Assets					
Cash at Bank and hand			4,619		3,259
Debtors	13				1,000
Total Current Assets			4,619 -----		4,259 -----
Current Liabilities					

Creditors: Amounts falling due within one year	14		(400) - -----		(400) -----
Net current Assets				4,219 -- -----	3,859 -----
Total assets less current Liabilities				6,558	5,859
Net Assets				6,558 =====	5,859 =====
Funds of the charity:					
Unrestricted Funds	15		1,150		1,150
Restricted Funds	15		5,408		4,709
Total Charity Funds				6,558 =====	5,859 =====

For the year ending 31st March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small Companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the board of trustees & authorised for issue on 19th September 2022, and are signed on behalf of the board by:

Signed  _____

Name: Xasan Ahmed Said

chair

The notes on page 14 to 21 form part of these financial statements.
Notes to the financial statements
Year ended 31st March 2022

1. General Information

The Charity is registered in England & Wales. The address of the registered office is 200A Pentonville Road, London, N1 9JP.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial

Reporting Standard applicable in the UK and Republic of Ireland(FRS 102) (charities SORP(FRS 102)) and the charities Act 2011.

3. Accounting policies

Incoming resources

Voluntary income and donation are included in incoming resources when they are receivable except when the donors specify that they must be used in future accounting periods or donor's conditions have not been fulfilled, then income is deferred. The income from fundraising ventures is shown gross.

Donated services and facilities

Income from donated services and facilities is included in incoming resources at a valuation, which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT, which cannot be recovered. Expenditure, which is directly attributable to specific activities, has been included in these cost categories, where costs are attributable to more than one activity, they have been apportioned across the cost of generating funds on a basis consistent with the use of these resources.

Cost of generating funds includes salaries, direct expenditure and overhead costs of the staff who promote fundraising including events. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Funds

Restricted funds are to be used for specific purpose as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund together with a fair allocation of management and support costs. Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Basis of preparation

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

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemption: No cash flow statement has been presented for the company.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub- classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity: it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipts is probable and its amount can be measured reliably.

- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of assets, less its residual value, over the useful economic life of those assets as follows:
Furniture & equipment 20% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee without share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

5. Pensions and other post - retirement benefits

All staff has been offered a pension contribution recognised by HMRC. All staff has opted out so there are no pension assets to administer and there is no other post – retirement benefits funded by the charity.

6. Financial Instruments:

Carrying amount: Debt instruments on the balance sheet represent real and fair value. Financial liabilities on the balance sheet represent real and fair value.

7. Income from donations and legacies

Grants, donations and legacies:	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Donations:				

Membership, Fundraising and Donations	-	-	-	400
Public Sector & Trusts:				
Cripple Gate Foundation	-	4,970	4,970	-
Awards for All (Big Lottery Fund)	-	-	-	8,750
City of London	-	-	-	4,980
Camden Giving	-	-	-	4,000
London Community Response	-	-	-	10,000
Staff Increase Hours (BTEG)	-	-	-	5,000
Council of Somali ORG	-	-	-	750
TOTAL	- =====	4,970 =====	4,970 =====	33,880 =====

8. Expenditure on Charitable Activities by Activity type:

Charitable activities & Support Cost	Services	Governance	Fund raising	Total Funds 2022	Total 2021
	£	£	£	£	£
Wages/Training Cost	2,182	-	-	2,182	8,020
Volunteer & Travel	440	-	-	318	1,520
Rent/Venue Hire Cost	444	-	-	444	3,150
Compliance	-	400	-	400	900
Parenting course Cost	-	-	-	-	4,629
Other indirect Costs	220	-	-	342	520
Depreciation	585	-	-	585	500
COVID Food	-	-	-	-	8,782
Total	3,871 =====	400 =====	- =====	4,271 =====	28,021 =====

9. Fixed Assets:

	Computer Equipment	Total
	£	£
Cost		
At 1 April 2021	2,500	2,500
Additions	924	924
Disposals	-	-
At 31 March 2022	3,424	3,424
Depreciation		
At 1 April 2021	500	500
Disposals	-	-
Charge this period	585	585
At 31 March 2022	1,085	1,085
Net book value		
At 31 March 2022	2,339	2,339
At 31 March 2021	2,000	2,000

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the Independent examiner for:		
Independent examination of the financial statements	400	400
Total	400 =====	400 =====

11. Staff Cost

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

All of our employee's only work within the project and work as a contract basis that shows on the training and wages cost.

No employee earned more than £60,000 during the year (2020: nil).

12. Trustee remuneration and expenses:

SORP 2015 requires the following statements to be made:

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

13. Related parties:

There are no related party transactions during the year.

14. Debtors:

	2022	2021
	£	£
Trade Debtors	-	1,000
Total	-	1,000
	=====	=====

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	-	-
Independent Examination fees	400	400
Total	400	400
	=====	=====

16. Fund balance brought forward & Carried forward

Funds:	Balance at 1 st April 2021	Incomin g Unrestri cted	Incomin g Restrict ed	Outgoi ng	Balance at 31 st March 2022
Restricted Funds:	£	£	£	£	£
Balance brought Forward	4,709	-	-	-	4,709
Cripple Gate Foundation	-	-	4,970	4,271	699
Sub Total	-	-	4,970	4,271	5,408
	-----	-----	-----	-----	-----
Unrestricted Fund:					

Brought Forward	1,150	-	-	-	1,150
Sub Total	-	-	-	-	1,150
Total Fund Carried Forward	5,859	-	4,970	4,271	6,558

17. Income in Details:

Income and endowments:	2022	2021
Donations and Legacies:	£	£
Membership and Donations	-	400
	-----	--
Public Sector & Trusts:		
Cripple Gate Foundation	4,970	-
Camden Giving	-	4,000
Awards for All (Big Lottery Fund)	-	8,750
Staff Increases Hours	-	5,000
City of London	-	4,980
London Community Response	-	10,000
Council of Somali Org	-	750
Sub Total	4,970	33,480
	-----	-----
TOTAL INCOME	4,970	33,880
	=====	=====

18. Expenditure in details:

Expenditure	2022	2021
Expenditure on charitable activities:	£	£
Rent cost	444	1,350
Wages	2,182	8,020
Community Activities- COVID Food	-	8,782
Volunteers & Travels	440	1,520
Legal & Professional Fees	400	900
Printing & Stationery	50	240
Depreciation	585	500
Parenting Course	-	4,629
Venue Cost	-	1,800
Insurance	170	280
Total Expenditure	4,271	28,021
	=====	=====

Net Movement in Funds	699 =====	5,859 =====

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Trustees:

Xasan Ahmed Said – Chairperson
Yasmin Mohamed Ali - Treasurer
Faiza Hussein – Secretary

Managing Director: Sadia Farah

Independent Examiner: BK Community Accountant Ltd
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First Step Action Management Committee Report

Report-FSA 2019-2021:

Why you create the Organisation

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First Step Action is a charitable organization that works to help those most disadvantaged and vulnerable members of society. Our work focuses heavily on the the Somali community and this is because ethnic minorities often face

different challenges that require varying solutions. We also primarily work with Somali women and children as well as family units. First Step Action acts as a safe haven for the Somali community in Camden and Islington area and we have built trust with those that we work with. Our hardworking staff and volunteers as well as our esteemed board of trustee are all dedicated to the betterment of the local community they come from. Our projects include advocacy services, parental courses and family-friendly activities which all serve the purpose of bettering the general wellbeing of the Somali community within Camden and Islington. In a nutshell, First Step Action works hard and tirelessly to empower ethnic minorities and create a space for improvement and innovation within Camden and Islington.

What you been done so fare:

First Step Action is a vital and active part of the community and we have grown deep roots within Camden and Islington, but we are constantly listening to the wants and needs of those most vulnerable. Most of our events, services, and projects are the result of an honest and natural conversation with our community. We at First step Action try our best to communicate effectively with our user group to identify possible issues and the appropriate solutions. It was one of discussions with our services user where a lot of concerns were raised by Somali parents regarding behavioural issues amongst their children. Recent studies have shown that behavioural issues such as truancy have resulted in the low levels of educational achievement amongst Somali children. Complex identity issues can be the cause of these behavioural problems. Often amongst Somali children, we can see a lack of belonging to either British or Somali culture. To combat this problem, we designed a parenting course which discussed different disciplinary techniques and a reward system to encourage good behaviour both at school and at home. This intensive course allows Somali parents to grow and develop healthy and meaningful relationships. This strengthens family dynamics and creates stable homes to give their children the best start in life. Our parental course also combats intergenerational conflict due to cultural differences between Somali parents and children born in the UK. This clash between generations often creates a rift within family dynamics which we try and repair through fun family-friendly activities. Also, our family-friendly activities allow for great bonding time between children and parents which results in healthy childhood development. We provide leisure time activities for Somali children who come from low socio-economic backgrounds whose parents may not be able to afford to spend money on leisure activities. This allows us to improve the quality of life of these children. These types of activities not only help to improve the quality of life but also education. In a study completed by the Lambeth Education Unit showed that Somali children displayed low levels of educational attainment. Through the use of our educational but fun leisure activities, we can help boost a hunger for learning, therefore, helping to improve the levels of educational attainment amongst Somali Children. These activities have also helped us combat social

Isolation within the Somali community. Often Somali mothers are confined in their households due to language barriers and our leisure activities give these women a chance to socialise with other mothers too. This helps them create a long-lasting and useful support network amongst Somali women to help reduce issues such as social isolation and anxiety

We also have advocacy sessions in which members of the Somali community ask advice about different issues. Our advocacy sessions support the Somali community to live healthier lives and create a safe space in which people feel comfortable enough to have open conversations surrounding issues like mental health. First Step Action also makes an effort to eradicate the stigma surrounding mental health which is very prevalent within both British and Somali culture. Especially within Somali culture, the existence of mental health issues is highly contested. We want to help re-educate and slowly eradicate the cultural stigma surrounding mental health. Therefore, creating an open environment to discuss important issues that affect vulnerable sectors of the Somali community, for instance, Postpartum depression amongst Somali mothers. Working together with the community to create a healthy and safer Camden and Islington for all.

In recent years we have seen a rise in gang-related violence and knife crime which has detrimentally affected the Somali Youth and the borough of Camden and Islington. Leaving many youngsters feeling unsafe or fearful as they have lost loved ones to violence. This toxic environment results in a large number of Somali youths at risk of ending up within the criminal justice system. We are actively trying to solve this problem by creating a safe environment where youngsters can express themselves freely and openly. We engage the youth in the arts, so they have a healthy medium to express emotions and also kindle a passion for learning. This programme will allow the youth to get a diverse overview of the arts and cultural sector and industry. This will open up new doors and opportunities for some kids who have little to no access to this kind of learning experience. Also, it will act as relief for many of these kids who may feel marginalised within society. A chance for growth and development in a loving and safe environment that will encourage a healthy mindset.

As you can see First Step Action has long standing history of excellent and successful projects and events. It is for that very reason that we have received a higher demand for our services and these types of projects. Especially now in the current climate they are needed more the ever. If this COVID 19 pandemic has shown us anything is that First Step Action is malleable and more than capable of adapting rapidly to these new circumstances. We even managed to organise and carry out any emergency appeal project to combat severe food insecurity. Our food donation project included an £30 voucher to supermarkets and £10 credit at local Somali convenience stores. This meant that we work support local Somali business whilst also allowing our services users groups to use their own initiative to buy cultural food items available at these Somali stores. We were

able to help 120 family units/households but a survey we conducted shows that over 200 family units/ households were in need of help. This again demonstrates the high demand and need for our projects. Whilst COVID 19 is an inconvenience for First Step Action it also challenges us to adapt and better the efficiency of our services.

Therefore, the only purpose of First Step Action as a charitable organisation is to help better the general wellbeing of the Somali community in Camden and Islington area. However, we have many aims for the future to expand our impact and reach within the community to create a long-lasting impact in Camden and Islington. First Step Action will always act an integral part of the community, constantly listening to the needs and wants of the people and acting rapidly to treat and tackle societal issues and problems that may arise. First Step Action will always work to continue making Camden and Islington a hub known for inspiring creativity and innovation.

What is your plan for next years:

First Step Action envisions a world where the Somali community is thriving and prosperous. A world in which the Somali community is built upon stable and healthy family units. Where children's educational attainment is prioritised along with healthy mental and physical child development. The eradication of the cultural stigma surrounding mental health so that we may have honest and natural conversations about the importance of mental health. Also, leisure time to ensure family bonding. As well as exciting and diverse employment opportunities for the Somali community. Especially personal and career development for Somali women in particular. This is the world that First Step Action is trying to create.

Financial Review

This Financial year we had unrestricted income of £0 and restricted income of £4,970. Total income was £4,970. We had a surplus of £0 on the unrestricted income and a surplus of £699 on restricted income. The charity had unrestricted reserves of £1,150 and restricted reserves £4,709. The end of 21/22 total Reserves £6,558.

Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered S. 17 of the Charity Act 2011 and the Charity Commission's guidance on public benefit, including the guidance 'public benefit' running a charity (PD2). The achievements above demonstrate the public benefit arising from the Charity's activities.

Risk Management

The trustees have assessed the major risks to which First Step Action is exposed and are satisfied that systems are in place to mitigate exposure to the major risks including maintaining a risk register, which is reviewed annually.

Investment Policy

The Charity does not produce a sufficient surplus to invest, as priority must be given to building our unrestricted reserves.

Plans for future periods

We have developed strong income generation strategy to generate income from trusts, foundations and individual donors. We have put in place a strategy ensure we can continue to secure institutional income from individuals and grant-making institutions.

Trustees' responsibilities

Charity law requires trustees, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the results of the company at that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any materials departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the charity Act.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps and detect fraud and other irregularities.

Independent Examiners

The Charity appointed **BK Community Accountant Ltd** as our independent examiner.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with First Step Action Memorandum and Articles, the Companies Act 2006 and the Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2005. The trustees' annual report (incorporating the directors' report) and the strategic report were approved on 19th September 2022 and signed on behalf of the board of trustees by:

Xasan Ahmed Said

Chair

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FIRST STEP ACTION
YEAR ENDED 31st MARCH 2022**

I report to the trustees on my examination of the financial statements of First Step Action ('the charity') for the year ended 31st March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants (ACCA), which is one of the listed bodies.

I have completed my examination; I confirm that no matters have come to my attention in connection with the examination giving me cause to believe;

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



19/09/2022

Signed:

Md Iqbal Hossain MBA, ACCA

BK COMMUNITY ACCOUNTANT LTD
Chartered Certified Accountant
Arches 420-421 Burdett Road,
London. E3 4AA.

FIRST STEP ACTION
Statement of Financial Activities
31st March 2022

Incoming / Expenditure Resources	Note	Unrestricted Funds	Restricted Funds	TOTAL Funds 2022	TOTAL Funds 2021
Income and endowments:		£	£	£	£
Donations & Member	7	-	-	-	400
Grants from Government and other Charities	7	-	4,970	4,970	33,480
Total Income		- =====	4,970 =====	4,970 =====	33,880 =====
Expenditure:					
Charitable Activities	8	-	4,271	4,271	28,021
Total expenditure		- =====	4,271 =====	4,271 =====	28,021 =====
Net Income & net movement in funds		- =====	699 =====	699 =====	5,859 =====
Reconciliation of funds:					

Total funds brought forward		1,150	4,709	5,859	-
Total funds carried forward	15	1,150 =====	5,408 =====	6,558 =====	5,859 =====

The statement of financial activities includes all gains & losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on page 14 to 21 from part of these financial statements.

FIRST STEP ACTION Company Limited by Guarantee Statement of financial position 31st March 2022					
FIXED ASSETS	Note		2022		2021
		£	£	£	£
Tangible Fixed Assets				2,339 -- -----	2,000 --- -----
Current Assets					
Cash at Bank and hand			4,619		3,259
Debtors	13				1,000
Total Current Assets			4,619 -----		4,259 -----
Current Liabilities					

Creditors: Amounts falling due within one year	14		(400) - -----		(400) -----
Net current Assets				4,219 -- -----	3,859 -----
Total assets less current Liabilities				6,558	5,859
Net Assets				6,558 =====	5,859 =====
Funds of the charity:					
Unrestricted Funds	15		1,150		1,150
Restricted Funds	15		5,408		4,709
Total Charity Funds				6,558 =====	5,859 =====

For the year ending 31st March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small Companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the board of trustees & authorised for issue on 19th September 2022, and are signed on behalf of the board by:

Signed  _____

Name: Xasan Ahmed Said

chair

The notes on page 14 to 21 form part of these financial statements.
Notes to the financial statements
Year ended 31st March 2022

1. General Information

The Charity is registered in England & Wales. The address of the registered office is 200A Pentonville Road, London, N1 9JP.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial

Reporting Standard applicable in the UK and Republic of Ireland(FRS 102) (charities SORP(FRS 102)) and the charities Act 2011.

3. Accounting policies

Incoming resources

Voluntary income and donation are included in incoming resources when they are receivable except when the donors specify that they must be used in future accounting periods or donor's conditions have not been fulfilled, then income is deferred. The income from fundraising ventures is shown gross.

Donated services and facilities

Income from donated services and facilities is included in incoming resources at a valuation, which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT, which cannot be recovered. Expenditure, which is directly attributable to specific activities, has been included in these cost categories, where costs are attributable to more than one activity, they have been apportioned across the cost of generating funds on a basis consistent with the use of these resources.

Cost of generating funds includes salaries, direct expenditure and overhead costs of the staff who promote fundraising including events. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Funds

Restricted funds are to be used for specific purpose as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund together with a fair allocation of management and support costs. Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Basis of preparation

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

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemption: No cash flow statement has been presented for the company.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub- classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity: it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipts is probable and its amount can be measured reliably.

- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of assets, less its residual value, over the useful economic life of those assets as follows:
Furniture & equipment 20% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee without share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

5. Pensions and other post - retirement benefits

All staff has been offered a pension contribution recognised by HMRC. All staff has opted out so there are no pension assets to administer and there is no other post – retirement benefits funded by the charity.

6. Financial Instruments:

Carrying amount: Debt instruments on the balance sheet represent real and fair value. Financial liabilities on the balance sheet represent real and fair value.

7. Income from donations and legacies

Grants, donations and legacies:	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Donations:				

Membership, Fundraising and Donations	-	-	-	400
Public Sector & Trusts:				
Cripple Gate Foundation	-	4,970	4,970	-
Awards for All (Big Lottery Fund)	-	-	-	8,750
City of London	-	-	-	4,980
Camden Giving	-	-	-	4,000
London Community Response	-	-	-	10,000
Staff Increase Hours (BTEG)	-	-	-	5,000
Council of Somali ORG	-	-	-	750
TOTAL	- =====	4,970 =====	4,970 =====	33,880 =====

8. Expenditure on Charitable Activities by Activity type:

Charitable activities & Support Cost	Services	Governance	Fund raising	Total Funds 2022	Total 2021
	£	£	£	£	£
Wages/Training Cost	2,182	-	-	2,182	8,020
Volunteer & Travel	440	-	-	318	1,520
Rent/Venue Hire Cost	444	-	-	444	3,150
Compliance	-	400	-	400	900
Parenting course Cost	-	-	-	-	4,629
Other indirect Costs	220	-	-	342	520
Depreciation	585	-	-	585	500
COVID Food	-	-	-	-	8,782
Total	3,871 =====	400 =====	- =====	4,271 =====	28,021 =====

9. Fixed Assets:

	Computer Equipment	Total
	£	£
Cost		
At 1 April 2021	2,500	2,500
Additions	924	924
Disposals	-	-
At 31 March 2022	3,424	3,424
Depreciation		
At 1 April 2021	500	500
Disposals	-	-
Charge this period	585	585
At 31 March 2022	1,085	1,085
Net book value		
At 31 March 2022	2,339	2,339
At 31 March 2021	2,000	2,000

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the Independent examiner for:		
Independent examination of the financial statements	400	400
Total	400 =====	400 =====

11. Staff Cost

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

All of our employee's only work within the project and work as a contract basis that shows on the training and wages cost.

No employee earned more than £60,000 during the year (2020: nil).

12. Trustee remuneration and expenses:

SORP 2015 requires the following statements to be made:

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

13. Related parties:

There are no related party transactions during the year.

14. Debtors:

	2022	2021
	£	£
Trade Debtors	-	1,000
Total	-	1,000
	=====	=====

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	-	-
Independent Examination fees	400	400
Total	400	400
	=====	=====

16. Fund balance brought forward & Carried forward

Funds:	Balance at 1 st April 2021	Incomin g Unrestri cted	Incomin g Restrict ed	Outgoi ng	Balance at 31 st March 2022
Restricted Funds:	£	£	£	£	£
Balance brought Forward	4,709	-	-	-	4,709
Cripple Gate Foundation	-	-	4,970	4,271	699
Sub Total	-	-	4,970	4,271	5,408
	-----	-----	-----	-----	-----
Unrestricted Fund:					

Brought Forward	1,150	-	-	-	1,150
Sub Total	-	-	-	-	1,150
Total Fund Carried Forward	5,859	-	4,970	4,271	6,558

17. Income in Details:

Income and endowments:	2022	2021
Donations and Legacies:	£	£
Membership and Donations	-	400
	-----	--
Public Sector & Trusts:		
Cripple Gate Foundation	4,970	-
Camden Giving	-	4,000
Awards for All (Big Lottery Fund)	-	8,750
Staff Increases Hours	-	5,000
City of London	-	4,980
London Community Response	-	10,000
Council of Somali Org	-	750
Sub Total	4,970	33,480
	-----	-----
TOTAL INCOME	4,970	33,880
	=====	=====

18. Expenditure in details:

Expenditure	2022	2021
Expenditure on charitable activities:	£	£
Rent cost	444	1,350
Wages	2,182	8,020
Community Activities- COVID Food	-	8,782
Volunteers & Travels	440	1,520
Legal & Professional Fees	400	900
Printing & Stationery	50	240
Depreciation	585	500
Parenting Course	-	4,629
Venue Cost	-	1,800
Insurance	170	280
Total Expenditure	4,271	28,021
	=====	=====

Net Movement in Funds	699 =====	5,859 =====