

The Charity Registration Number is :- 1200888

Leeds Swahili Cultural Community

Report and Accounts

31 December 2023



Leeds Swahili Cultural Community

Report and accounts for the year ended 31 December 2023

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Leeds Swahili Cultural Community

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Leeds Swahili Cultural Community.

The charity is also known by its operating name, Leeds Swahili Cultural Community.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1200888.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

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

The governing document is dated 23 September 2024

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

The trustees are all individuals.

Leeds Swahili Cultural Community

Trustees' Annual Report for the year ended 31 December 2023

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

Unit 4 Osmondthorpe Lane

Leeds, Enter in step 4. 3

Enter in step 4. 4, LS9 9EG

Telephone Enter in step 4. 6

Email Address Enter in step 4. 7 Web address Enter in step 4. 8

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

Mahmoud Hamdan Abeid

Aslan Iddi Aslan

Iddi Hasan

Mahmoud Hamdan Abeid

Mohammed Ally Ismail

Adwan Adawy Adwan

The following persons served as Trustees during the year ended 31 December 2023 :-

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

All the trustees are also members of the charity.

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

Leeds Swahili aims to promote the education (including social and physical training) of people. The charity provides or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals in. We also advance the religion of Islam by means of, but not exclusively, provision or assistance in the provision of facilities for worship and Islamic education, in accordance with the teachings of the Quran and the teachings of prophet Muhammad (pbuh).

The main activities undertaken in relation to those purposes during the year.

We run a weekly Youth Club in Leeds for children and young people aged 6 to 18 years old. Through our Youth Club, we provide children and young people with opportunities to take part in a wide range of activities including basketball, tennis, football, craft activities and trampolining. We also run school holiday activities. These programs offer opportunities for skill development and build relationships as youth mentors help young individuals form strong, positive relationships.

Leeds Swahili offers community health and wellness program that to promote the overall physical, mental, and social well-being of individuals within a community. These programs aim to prevent diseases, improve health outcomes, and enhance quality of life by offering resources, education, and services that encourage healthy behaviors and lifestyle choices. They often focus on

Leeds Swahili Cultural Community

Trustees' Annual Report for the year ended 31 December 2023

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

Our outdoors activities allow children to develop self-confidence, independence and self-esteem. They also become aware of limits, boundaries and challenge in their play. Parents feedback suggest that our outdoor play is beneficial for children beyond the physical activity it provides. It helps them socialize, understand their bodies better, engage in imaginative play and enjoy the outdoors. In today's busy and complex world, it can be difficult to schedule outdoor time with your child. However, Leeds Swahili Cultural Community prioritize for children's healthy growth and development.

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

Leeds Swahili Centre fosters a sense of belonging, provides educational opportunities, promotes health and wellness, offers recreational activities, and supports economic development for local community. It is a place where local people come together, share resources, and work towards a common goal of building a stronger and more vibrant community.

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

The charity actively encourages creativity and culture and we also share shares valuable information to our community members.

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

Leeds Swahili Cultural Community has positively impacts the lives of younger people and also combating loneliness with the community

The methods used to recruit and appoint new charity trustees.

- 1.We analyse the charity's Governing Document
- 2.The have a Detailed and Inclusive Role Posting.
- 3.This is followed by a telephone Conversation Before a Face-To-Face Interview.
- 4.Vet Your Applicants.
- 5.Appoint Your Perfect Candidate.

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	40,448	3,917

Leeds Swahili Cultural Community

Trustees' Annual Report for the year ended 31 December 2023

Unrestricted Revenue Funds available for the general purposes of the charity	162,115	192,012
Restricted Revenue Funds	280,698	210,353
Total Funds	442,813	402,365

Financial review of the position at the reporting date, 31 December 2023 .

Financial review

The net income for the year was 40448 and net expenditure of £72,348.19 on restricted funds after transfers.

Details of The Independent Examiner

Ousman Manjang

Member of Chartered Certified Accountants

Northgate, 118 North Street

2nd Floor Workspace Hub

Leeds

West Yorkshire

LS2 7PN

Statement of Trustees' Responsibilities

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

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

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate

Leeds Swahili Cultural Community

Trustees' Annual Report for the year ended 31 December 2023

- to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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

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

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

This report was approved by the board of trustees on 21 October 2024.

IDDI HASAN
Trustee

Leeds Swahili Cultural Community

Report to the directors on the preparation of the unaudited statutory accounts of Leeds Swahili Cultural Community for the year ended 31 December 2023

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

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

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

16 October 2024

Leeds Swahili Cultural Community - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	32,225	42,448	74,673	30,321
Investments	A4	180	-	180	-
Total income	A	32,405	42,448	74,853	30,321
Expenditure on:					
Charitable activities	B2	62,302	11,046	73,348	26,404
Total expenditure	B	62,302	11,046	73,348	26,404
Net income for the year		(29,897)	31,402	1,505	3,917
Transfers between funds	C	-	38,943	38,943	-
Net income after transfers	A-B-C	(29,897)	70,345	40,448	3,917
Net movement in funds		(29,897)	70,345	40,448	3,917
Reconciliation of funds:-					
Total funds brought forward	E	192,012	210,353	402,365	398,448
Total funds carried forward		162,115	280,698	442,813	402,365

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

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

All activities derive from continuing operations

The notes attached on pages 19 to 0 form an integral part of these accounts.

Leeds Swahili Cultural Community - Statement of Financial Activities for the year ended 31 December 2023

Leeds Swahili Cultural Community - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	11,215	19,106	30,321
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	11,215	19,106	30,321
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	7,946	18,458	26,404
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	7,946	18,458	26,404
Net gains on investments	B4	-	-	-
Net income for the year		3,269	648	3,917
Transfers between funds	C	-	-	-
Net income after transfers		3,269	648	3,917
Net movement in funds		3,269	648	3,917
Reconciliation of funds:-				
Total funds brought forward	E	184,348	214,100	398,448
Total funds carried forward		187,617	214,748	402,365

All activities derive from continuing operations

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

Leeds Swahili Cultural Community - Statement of Financial Activities for the year ended 31 December 2023

The notes attached on pages 19 to 0 form an integral part of these accounts.

Leeds Swahili Cultural Community - Statement of Financial Activities for the year ended 31 December 2023

Leeds Swahili Cultural Community - Statement of Financial Activities for the year ended 31 December 2023

Leeds Swahili Cultural Community - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	-	-
Resources applied on functional fixed assets	(31,250)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(31,250)</u>	<u>-</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.
Amend this text if necessary Delete this text to autohide

The notes attached on pages 19 to 0 form an integral part of these accounts.

Leeds Swahili Cultural Community - Statement of Financial Activities for the year ended 31 December 2023

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	192,012	210,353	402,365	398,448
Recognised gains and losses before transfers	(29,897)	31,402	1,505	3,917
	162,115	241,755	403,870	402,365
(From)/To unrestricted revenue funds	-	38,943	38,943	-
Closing revenue funds	162,115	280,698	442,813	402,365

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 January	-	-
At 31 December	-	-

#NAME?

Fixed asset funds

	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 January	-	-	-	-
At 31 December	-	-	-	-

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	162,115	280,698	442,813	402,365

The notes attached on pages 19 to 0 form an integral part of these accounts.

Leeds Swahili Cultural Community - Statement of Financial Activities for the year ended 31 December 2023

**Leeds Swahili Cultural Community
Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006**

	2023 £	2022 £
<i>Income</i>		
Income from operations	74,673	30,321
Investment income		
Interest receivable	180	-
Gross income in the year before exceptional items	74,853	30,321
Gross income in the year including exceptional items	74,853	30,321
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	61,809	50,479
Depreciation and amortisation	11,539	(24,075)
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	73,348	26,404
Net income before tax in the financial year	1,505	3,917
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	1,505	3,917
Retained surplus for the financial year	1,505	3,917

All activities derive from continuing operations

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

The notes attached on pages 19 to 0 form an integral part of these accounts.

Leeds Swahili Cultural Community - Balance Sheet as at 31 December 2023

	Note	SORP Ref	2023 £	2022 £
Fixed assets		A		
Tangible assets	7	A2	389,873	370,162
Current assets		B		
Debtors	9	B2	4,791	5,350
Cash at bank and in hand		B4	48,148	31,978
Total current assets			52,939	37,328
Creditors: amounts falling due within one year	10	C1	-	(5,125)
Net current assets			52,939	32,203
The total net assets of the charity			442,813	402,365

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

Restricted funds				
Restricted Revenue Funds	14	D2	280,698	210,353
			280,698	210,353
Unrestricted Funds				
Unrestricted Revenue Funds	14	D3	162,115	192,012
			162,115	192,012
Designated Funds			-	-
Total charity funds			442,813	402,365

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

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

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

IDDH HASAN

Trustee

Leeds Swahili Cultural Community - Balance Sheet as at 31 December 2023

Approved by the board of trustees on 21 October 2024

The notes attached on pages 19 to 0 form an integral part of these accounts.

Leeds Swahili Cultural Community

Cash Flow Statement for the year ended 31 December 2023

		2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>47,241</u>	<u>(20,158)</u>
Cash flows from investing activities			
Interest received		180	-
Purchase of property, plant and equipment		(31,250)	-
Net cash provided by investing activities	B	<u>(31,070)</u>	<u>-</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>16,170</u>	<u>(20,158)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 December 2023		16,170	(20,158)
Cash and cash equivalents at 1 January 2023		31,978	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 December		<u>48,148</u>	<u>(20,158)</u>

Leeds Swahili Cultural Community

Cash Flow Statement for the year ended 31 December 2023

Leeds Swahili Cultural Community

Cash Flow Statement for the year ended 31 December 2023 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	40,448	3,917
Adjustments for :-		
Depreciation charges	11,539	(24,075)
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(180)	-
Decrease in debtors	559	-
Increase in creditors, excluding loans	(5,125)	-
Net cash provided by operating activities	A 47,241	(20,158)

Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand at for the year ended 31 December 2023	48,148	31,978
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	48,148	31,978

Leeds Swahili Cultural Community

Cash Flow Statement for the year ended 31 December 2023

Leeds Swahili Cultural Community

Cash Flow Statement for the year ended 31 December 2023 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	31,978	16,170 16,170	48,148 16,170
Total	<u>31,978</u>	<u>16,170</u>	<u>16,170</u>

Leeds Swahili Cultural Community

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

Suggested normal text (which may require modification to meet the circumstances):-

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 December 2020**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

Income recognition

Leeds Swahili Cultural Community

Notes to the Accounts for the year ended 31 December 2023

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

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

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

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

Accounting for deferred income and income received in advance

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

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

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

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

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

Income from legacies

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

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

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

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

Membership subscriptions

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

Leeds Swahili Cultural Community

Notes to the Accounts for the year ended 31 December 2023

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

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

Allocating costs to activities

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

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

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

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

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

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

Estimation techniques used in apportioning costs - give details

Volunteers

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

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

Fixed Asset Investments

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

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

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

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

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

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	15 % straight line

Leeds Swahili Cultural Community

Notes to the Accounts for the year ended 31 December 2023

Motor vehicles

25 % straight line

Accounting for capital grants and fixed asset funds.

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

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 7.

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

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

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

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

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

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

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

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

Debtors

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

There are no endowment funds.

2 Liability to taxation

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

3 Winding up or dissolution of the charity

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

Leeds Swahili Cultural Community

Notes to the Accounts for the year ended 31 December 2023

4 Significance of financial instruments to the charity's position

5 Net surplus before tax in the financial year

	2023	2022
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	11,539	(24,075)
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6 Intangible Fixed Assets

	2023	2022
	£	£

Goodwill:

Cost

At 31 December 2023	-	-
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Amortisation

At 31 December 2023	-	-
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Net book value	-	-
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7 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	346,087	-	-	346,087
Additions	-	31,250	-	31,250
At 31 December 2023	346,087	31,250	-	377,337
Depreciation				
At 1 January 2023	(24,075)	-	-	(24,075)
Charge for the year	6,851	4,688	-	11,539
At 31 December 2023	(17,224)	4,688	-	(12,536)
Net book value				
At 31 December 2023	363,311	26,562	-	389,873
At 31 December 2022	370,162	-	-	370,162

Leeds Swahili Cultural Community

Notes to the Accounts for the year ended 31 December 2023

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost	342,541			
01 January 2022	346,087	-	-	346,087
	346,087			
31 December 2022	346,087	-	-	346,087
Depreciation				
Net book value				
31 December 2022	346,087	-	-	346,087
31 December 2021	346,087	-	-	346,087

8 Funds held or received as an agent on behalf of third parties not included in these accounts

	Opening Funds £	Received in year £	Released in year £	Closing Funds £
Total	-	-	-	-

9 Debtors

	2023 £	2022 £
Trade debtors	4,791	5,350

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	5,125

11 Revaluation reserve

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
At 1 January 2023	-	-	-	-
Transfers in the year	38,943	-	38,943	-
At 31 December 2023	38,943	-	38,943	-

12 Income and Expenditure account summary

	2023 £	2022 £
At 1 January 2023	402,365	398,448
Transfers in for the year	38,943	-

Leeds Swahili Cultural Community

Notes to the Accounts for the year ended 31 December 2023

At 1 January 2023	441,308	398,448
Surplus after tax for the year	1,505	3,917
At 31 December 2023	442,813	402,365

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

At 31 December 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	389,873	-	-	389,873
Current Assets	(227,759)		280,698	52,939
	162,114	-	280,698	442,812
At 1 January 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	370,162	-	-	370,162
Current Assets	(173,025)	-	210,353	37,328
Current Liabilities	(5,125)	-	-	(5,125)
	192,012	-	210,353	402,365

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 £	Transfers between funds in 2023 £	Funds carried forward to 2024 £
		See Note 15	See Note 16	
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	192,012	(29,897)	-	162,115
Total unrestricted and designated funds	192,012	(29,897)	-	162,115
Restricted funds:-				
Restricted Fixed Asset Funds	-	(11,046)	-	(11,046)
Restricted funds	193,648	42,448	38,943	275,039
Unrestricted fund	16,705	-	-	16,705
Total restricted funds	210,353	31,402	38,943	280,698
Total charity funds	402,365	1,505	38,943	442,813

15 Analysis of movements in funds over the year as shown in Note 14

Leeds Swahili Cultural Community

Notes to the Accounts for the year ended 31 December 2023

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	32,405	(62,302)	-	(29,897)
<i>Restricted funds:-</i>				
Restricted Fixed Asset Funds	-	(11,046)	-	(11,046)
Restricted funds	42,448	-	-	42,448
	74,853	(73,348)	-	1,505

Gains and losses are detailed in notes 0,0, 0, 0 and 0

16 Details of transfers between

The transfers shown in note 14 above are:-

	2023
	£
To/(from) Restricted Revenue Funds	38,943
Net transfers	38,943

Leeds Swahili Cultural Community

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

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

17 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts from individuals				
Projects and activities	32,225	-	32,225	11,215
Funeral contributions	-	4,575	4,575	19,106
Academy contributions	-	31,575	31,575	-
Total donations and gifts from individuals	32,225	36,150	68,375	30,321

All the donations and gifts in the prior year were unrestricted.

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year anal

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Prior year	11,215	19,106	30,321

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revenue grants from government and public bodies				
Leeds City Council	-	6,298	6,298	-
Total public sector revenue grants	-	6,298	6,298	-
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	32,225	42,448	74,673	30,321

All the donations and gifts in the prior year were unrestricted.

Prior year	Unrestricted Funds	Restricted Funds	Prior Year Total Funds
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Leeds Swahili Cultural Community

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

		2022 £	2022 £	2022 £
Total Donations, Grants and Legacies	A1	11,215	19,106	30,321

18 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable		180	-	180	-
Total investment income	A4	180	-	180	-

19 Expenditure on charitable activities - Charitable trading

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Projectives and activities		20,470	2,594	23,064	14,183
Total charitable trading costs	B2b	20,470	2,594	23,064	14,183

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Projectives and activities		12,929	1,254	14,183
Total charitable trading costs	B2b	12,929	1,254	14,183

20 Support costs for charitable activities

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Volunteer costs					
Homeworkers' allowance -		4,172	8,452	12,624	3,565

Leeds Swahili Cultural Community

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Premises Expenses

Light heat and power	10,151	-	10,151	5,947
Cleaning and waste management	1,110	-	1,110	821
Premises repairs, renewals and maintenance	8,176	-	8,176	20,975
Property insurance	1,636	-	1,636	1,541

Administrative overheads

Telephone, fax and internet	820	-	820	629
Stationery and printing	654	-	654	136
Membership subscriptions	1,394	-	1,394	1,387
Advertising and marketing	1,029	-	1,029	-

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	1,000	-	1,000	700
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Financial costs

Bank charges	151	-	151	427
Bank charges	-	-	-	168
Depreciation & Amortisation in total	11,539	-	11,539	(24,075)

Support costs before reallocation	41,832	8,452	50,284	12,221
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Total support costs - Current Year	41,832	8,452	50,284	12,221
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The basis of allocation of costs between activities is described under accounting policies

	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds
	2023	2023	2022
	£	£	£

Volunteer costs

Homeworkers' allowance - volunteers	2,115	1,450	3,565
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Premises Expenses

Premises repairs, renewals and maintenance	5,221	15,754	20,975
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Administrative overheads

Support costs before	(4,983)	17,204	12,221
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Total support costs - Prior Year	(4,983)	17,204	12,221
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The basis of allocation of costs between activities is described under accounting policies

21 Total Charitable expenditure

Current year	Current year	Current year	Prior Year
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Leeds Swahili Cultural Community

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

<i>Current Year</i>		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Total charitable trading costs	B2b	20,470	2,594	23,064	14,183
Total support costs	B2d	41,832	8,452	50,284	12,221
Total charitable expenditure	B2	62,302	11,046	73,348	26,404
<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Total charitable trading costs	B2b	12,929	1,254	14,183	
Total support costs	B2d	(4,983)	17,204	12,221	
Total charitable expenditure	B2	7,946	18,458	26,404	

Leeds Swahili Cultural Community

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

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

22 Analysis of income by activity

	SOFA ref	2023 £	2022 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	74,673	30,321
Investment income	A4	180	-
Total income as shown in the SOFA	A	74,853	30,321
Categories of income			
Income from exchange transactions		74,853	30,321

23 Analysis of charitable expenditure by activity

Activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Youth club					
Charitable trading costs	12,542	-	-	12,542	-
Health and wellbeing					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Charitable trading costs	2,154	-	-	2,154	-
Outdoor activities					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Charitable trading costs	6,253	-	-	6,253	-

Leeds Swahili Cultural Community

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£

Charitable activity 2

Charitable trading costs	1,253	-	-	1,253	
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	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£

Other charitable activities

Charitable trading costs	862	-	-	862	-
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Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total Youth club	12,542	-	-	12,542	-
Total Health and wellbeing	2,154	-	-	2,154	-
Total Outdoor activities	6,253	-	-	6,253	-
Total Charitable activity 2	1,253	-	-	1,253	-
Total Other charitable activities	862	-	-	862	-

B2. Volunteer costs 12,624

B3. Premises Expenses 21,074

B4. Administrative overheads 3,897

B5. Professional Fees 1,000

B6. Financial costs 11,689

Total charitable expenditure	23,064	-	-	73,348	-
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The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 21