The Charity Registration Number is :- 1200888

# Leeds Swahili Cultural Community

## Report and Accounts

## 31 December 2024

**Leeds Swahili Cultural Community**

**Report and accounts for the year ended 31 December 2024**

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## Leeds Swahili Cultural Community

# Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024.

## 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.

.

The charity does not operate in any overseas jurisdictions.

***Legal structure of the charity***

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

The governing document is dated 16 June 2025

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 2024

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

Unit 4 Osmondthrope 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:-**

**Sheru Said**
**Ghanim Abdullah**

**Iddi Hasan**
**Mansour Aslan**
**Mohammed Ally Ismail**
**Mayasa Ramadhan**

**The following persons served as Trustees during the year ended 31 December 2024 :-**

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.*

During the year, we continued to operate our weekly Youth Club in Leeds for children and young people aged 6 to 18 years old. The Youth Club provided a safe and inclusive environment for participants to engage in a wide range of structured activities such as football, basketball, trampolining, tennis, creative arts, and indoor games. These sessions helped children build social skills, confidence, and positive relationships, with continued support from youth mentors and volunteers.

We also delivered a series of school holiday programmes during the Easter, summer, and winter breaks. These activities provided children with fun, educational, and physical engagements during out-of-school periods, with a particular focus on skill-building, teamwork, and well-being.

Additionally, Leeds Swahili expanded its community health and wellness initiatives. We hosted health awareness sessions, mental health workshops, and physical fitness events aimed at improving the overall physical, emotional, and social wellbeing of community members. Our programmes addressed key health issues such as mental health stigma, obesity, and long-term conditions through services like nutritional advice, peer support groups, and physical activity sessions.

We also partnered with local organisations and healthcare professionals to offer basic health screenings and wellness education, helping to reach underserved populations and empower individuals to make informed health choices.

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

This year, Leeds Swahili Cultural Community continued to deliver outdoor and youth activities that support children’s confidence, wellbeing, and social development. Sessions encouraged creative play, physical activity, and positive peer interaction in safe environments.

We also introduced weekly women’s fitness sessions, promoting physical and mental health, and quarterly community trips, giving families, especially those on low incomes, access to enriching leisure experiences.

In response to rising living costs, we provided energy vouchers to vulnerable households, helping ease financial pressure. Additionally, we delivered a fire safety awareness campaign to improve home safety and raise awareness of accident prevention.

Our activities supported wellbeing, inclusion, and safety across the community. Trustees have had regard to the Charity Commission's guidance on public benefit in managing the charity’s work.

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.*

New trustees are recruited based on the needs of the charity, particularly in relation to skills, experience, and community representation. Recruitment is done through informal networks, community referrals, and local outreach. Interested individuals are invited to attend trustee meetings to understand the role, followed by a formal discussion with existing trustees.

Appointments are made in line with our governing document, and all new trustees are provided with an induction covering their legal responsibilities, the charity's activities, and policies, including safeguarding and financial oversight.

## Financial review

### *The charity's financial position at the end of the year ended 31 December 2024*

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| **Net income** | 25,473 | 1,506 |
| Unrestricted Revenue Funds available for the general purposes of the charity | 200,520 | 192,517 |
| Restricted Revenue Funds | 267,766 | 250,296 |
| **Total Funds** | 468,286 | 442,813 |

### *Financial review of the position at the reporting date, 31 December 2024 .*

Financial review
The net income for the year was 25,473 and net expenditure of £52,940 on restricted funds after transfers.

## Details of The Independent Examiner

Ousman Manjang

Member of Chartered Certified Accountants

Northgate, 118 North Street

**Leeds Swahili Cultural Community**

## Trustees' Annual Report for the year ended 31 December 2024

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 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

**Report to the directors on the preparation of the unaudited statutory accounts of Leeds Swahili Cultural Community for the year ended 31 December 2024**

**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 2024

### *Statement of Financial Activities for the year ended 31 December 2024*

| | SORP Ref | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---|---|---|---|---|
| | | 2024 | 2024 | 2024 | 2023 |
| | | £ | £ | £ | £ |
| **Income & Endowments from:** | | | | | |
| Donations & Legacies | A1 | 54,859 | 11,015 | **65,874** | 74,673 |
| Investments | A4 | 192 | - | **192** | 180 |
| **Total income** | **A** | **55,051** | **11,015** | **66,066** | **74,853** |
| **Expenditure on:** | | | | | |
| Charitable activities | B2 | 47,048 | 5,892 | **52,940** | 73,347 |
| **Total expenditure** | **B** | **47,048** | **5,892** | **52,940** | **73,347** |
| **Net income for the year** | | **8,003** | **5,123** | **13,126** | **1,506** |
| **Transfers between funds** | **C** | - | 12,347 | **12,347** | - |
| **Net income after transfers** | **A-B-C** | **8,003** | **17,470** | **25,473** | **1,506** |
| **Net movement in funds** | | **8,003** | **17,470** | **25,473** | **1,506** |
| **Reconciliation of funds:-** | **E** | | | | |
| **Total funds brought forward** | | 192,517 | 250,296 | **442,813** | 402,365 |
| **Total funds carried forward** | | **200,520** | **267,766** | **468,286** | **403,871** |

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 2024

## 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 2023 £ | Prior Year Restricted Funds 2023 £ | | Prior Year Total Funds 2023 £ |
|---|---|---|---|---|---|
| **Income & Endowments from:** | | | | | |
| Donations & Legacies | A1 | 55,567 | 19,106 | | **74,673** |
| Charitable activities | A2 | - | - | | **-** |
| Other trading activities | A3 | - | - | | **-** |
| Investments | A4 | 180 | - | | **180** |
| Other | A5 | - | - | - | **-** |
| **Total income** | **A** | 55,747 | 19,106 | | **74,853** |
| **Expenditure on:** | | | | | |
| Raising funds | B1 | - | - | | **-** |
| Charitable activities | B2 | 54,889 | 18,458 | | **73,347** |
| Other | B3 | - | - | - | **-** |
| Tax on surplus on ordinary activiti | B3 | - | - | | **-** |
| Other taxation | B3 | - | - | | **-** |
| **Total expenditure** | **B** | **54,889** | **18,458** | | **73,347** |
| Net gains on investments | B4 | - | - | | - |
| **Net income for the year** | | 858 | 648 | | 1,506 |
| **Transfers between funds** | **C** | - | - | | **-** |
| **Net income after transfers** | | 858 | 648 | | 1,506 |
| **Net movement in funds** | | **858** | **648** | | **1,506** |
| **Reconciliation of funds:-** | **E** | | | | |
| **Total funds brought forward** | | 192,012 | 210,353 | | **402,365** |
| **Total funds carried forward** | | **192,870** | **211,001** | | **403,871** |

### 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 2024

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

## Leeds Swahili Cultural Community - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-

| | 2024<br>£ | 2023<br>£ |
|---|---|---|
| Funds generated in the year as detailed in the SOFA | - | - |
| Resources applied on functional fixed assets | - | - |
| Other applications of funds | - | - |
| **Net resources available to fund charitable activities** | **-** | **-** |

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

**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 2024

### Movements in revenue and capital funds for the year ended 31 December 2024

#### Revenue accumulated funds

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Last year Total Funds 2023 £ |
|---|---|---|---|---|
| Accumulated funds brought forward | 192,517 | 250,296 | 442,813 | **402,365** |
| Recognised gains and losses before transfers | 8,003 | 5,123 | 13,126 | 1,506 |
| | **200,520** | **255,419** | **455,939** | **403,871** |
| (From)/To unrestricted revenue funds | - | 12,347 | 12,347 | 38,943 |
| **Closing revenue funds** | **200,520** | **267,766** | **468,286** | **442,814** |

#### Designated revenue funds included within the unrestricted funds above

| | Total Funds 2024 £ | Last year Total Funds 2023 £ |
|---|---|---|
| At 1 January | - | - |
| **At 31 December** | - | - |

#NAME?

#### Fixed asset funds

| | Designated Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Last year Total Funds 2023 £ |
|---|---|---|---|---|
| At 1 January | - | - | - | - |
| **At 31 December** | - | - | - | - |

#### Summary of funds

| | Unrestricted and Designated funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Last Year Total Funds 2023 £ |
|---|---|---|---|---|
| Revenue accumulated funds | 200,520 | 267,766 | **468,286** | 442,814 |

**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 2024

### Leeds Swahili Cultural Community
### Income and Expenditure Account for the year ended 31 December 2024 as required by the Companies Act 2006

| | 2024<br>£ | 2023<br>£ |
|---|---|---|
| ***Income*** | | |
| Income from operations | 65,874 | 74,673 |
| Investment income | | |
| Interest receivable | 192 | 180 |
| **Gross income in the year before exceptional items** | **66,066** | **74,853** |
| **Gross income in the year including exceptional items** | **66,066** | **74,853** |
| ***Expenditure*** | | |
| Charitable expenditure, excluding depreciation and amortisation | 41,401 | 61,808 |
| Depreciation and amortisation | 11,539 | 11,539 |
| Realised losses on disposals of social investments which are programme related | - | - |
| **Total expenditure in the year** | **52,940** | **73,347** |
| **Net income before tax in the financial year** | **13,126** | **1,506** |
| Tax on surplus on ordinary activities | - | - |
| **Net income after tax in the financial year** | **13,126** | **1,506** |
| **Retained surplus for the financial year** | **13,126** | **1,506** |

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 2024

| | Note | SORP Ref | | 2024 £ | | 2023 £ |
|---|---|---|---|---|---|---|
| **Fixed assets** | | A | | | | |
| Tangible assets | 7 | A2 | | 378,335 | | 389,874 |
| **Current assets** | | B | | | | |
| Debtors | 9 | B2 | 3,521 | | 4,791 | |
| Cash at bank and in hand | | B4 | 86,429 | | 48,148 | |
| **Total current assets** | | | 89,950 | | 52,939 | |
| **Creditors: amounts falling due within one year** | 10 | C1 | - | | - | |
| **Net current assets** | | | | 89,950 | | 52,939 |
| **The total net assets of the charity** | | | | **468,286** | | **442,813** |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| **Restricted funds** | | | | | | |
| Restricted Revenue Funds | 14 | D2 | 267,766 | | 250,296 | |
| | | | | 267,766 | | 250,296 |
| **Unrestricted Funds** | | | | | | |
| Unrestricted Revenue Funds | 14 | D3 | 200,520 | | 192,517 | |
| | | | | 200,520 | | 192,517 |
| **Designated Funds** | | | | | | |
| | | | | - | | - |
| **Total charity funds** | | | | **468,286** | | **442,813** |

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.

**IDDI HASAN**

Trustee

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 2024

| | | | 2024 | 2023 |
|---|---|---|---|---|
| | | | £ | £ |
| **Cash flows from operating activities** | | | | |
| Net cash provided by operating activities as shown below | | A | 38,090 | 12,865 |
| ***Cash flows from investing activities*** | | | | |
| Interest received | | | 192 | 180 |
| Purchase of property, plant and equipment | | | - | - |
| **Net cash provided by investing activities** | | B | **192** | **180** |
| ***Cash flows from financing activities*** | | | | |
| **Net cash provided by financing activities** | | C | **-** | **-** |
| **Overall cash provided by all activities** | **A+B+C** | | **38,281** | **13,045** |
| **Cash movements** | | | | |
| Change in cash and cash equivalents from activities in the year ended 31 December 2024 | | | 38,281 | 13,045 |
| Cash and cash equivalents at 1 January 2024 | | | 48,148 | - |
| Change in cash and cash equivalents due to exchange rate movements | | | - | - |
| **Cash at bank and in hand less overdrafts at 31 December** | | | **86,429** | **13,045** |

## Leeds Swahili Cultural Community

## Cash Flow Statement for the year ended 31 December 2024

## Leeds Swahili Cultural Community

## Cash Flow Statement for the year ended 31 December 2024 - Continued

### Reconciliation of net income to net cash flow from operating activities

| | | | |
|---|---|---|---|
| Net income as shown in the Statement of Financial Activities | | 25,473 | 1,506 |
| ***Adjustments for :-*** | | | |
| Depreciation charges | | 11,539 | 11,539 |
| Write downs of investments | | - | - |
| Net unrealised losses on investment assets | | - | - |
| Dividends, interest and rents from investments | | (192) | (180) |
| Decrease in debtors | | 1,270 | - |
| Increase in creditors, excluding loans | | - | - |
| **Net cash provided by operating activities** | **A** | **38,090** | **12,865** |

### Analysis of cash and cash equivalents

| | **2024** | **2023** |
|---|---|---|
| | **£** | **£** |
| Cash in hand at for the year ended 31 December 2024 | 86,429 | 48,148 |
| Notice deposits - (less than 3 months) | - | - |
| **Total cash and cash equivalents** | **86,429** | **48,148** |

## Leeds Swahili Cultural Community

## Cash Flow Statement for the year ended 31 December 2024 - Continued

### Analysis of change in net debt

| | ***At start of year*** | ***Cash Flows and*** | ***At end of year*** |
|---|---|---|---|
| Cash | 48,148 | 38,281 | 86,429 |
| | | 38,281 | 38,281 |
| **Total** | 48,148 | 38,281 | 38,281 |

## Leeds Swahili Cultural Community

## Notes to the Accounts for the year ended 31 December 2024

### 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 (whioch 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 uncertainites 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**

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 aredisclosed 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.

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.***

## Leeds Swahili Cultural Community

## Notes to the Accounts for the year ended 31 December 2024

**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 of people employed within any partiular 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 |
| 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 dimunition 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.

## 4 Significance of financial instruments to the charity's position

## Leeds Swahili Cultural Community

### Notes to the Accounts for the year ended 31 December 2024

### 5 Net surplus before tax in the financial year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| The net surplus before tax in the financial year is stated after charging:- | | |
| Depreciation of owned fixed assets | 11,539 | 11,539 |

### 6 Intangible Fixed Assets

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| **Goodwill:** | | |
| ***Cost*** | | |
| **At 31 December 2024** | - | - |
| ***Amortisation*** | | |
| **At 31 December 2024** | - | - |
| **Net book value** | - | - |

### 7 Tangible fixed assets

| ***Current Year*** | Land and Buildings | Plant & Machinery | Motor Vehicles | Total | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost** | | | | | |
| At 1 January 2024 | 346,087 | 31,251 | - | 377,338 | 377,338 |
| Additions | - | - | - | - | - |
| **At 31 December 2024** | **346,087** | **31,251** | **-** | **377,338** | **377,338** |
| **Depreciation** | | | | | |
| At 1 January 2024 | (17,224) | 4,688 | - | (12,536) | (12,536) |
| Charge for the year | 6,851 | 4,688 | - | 11,539 | 11,539 |
| **At 31 December 2024** | **(10,373)** | **9,376** | **-** | **(997)** | **(997)** |
| **Net book value** | | | | | |
| **At 31 December 2024** | **356,460** | **21,875** | **-** | **378,335** | **378,335** |
| **At 31 December 2023** | **363,311** | **26,563** | **-** | **389,874** | **389,874** |

| ***Prior Year*** | Land and Buildings | Plant & Machinery | Motor Vehicles | Total | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost** | 342,541 | | | | |
| 01 January 2023 | 346,087 | - | - | 346,087 | 346,087 |
| | **346,087** | | | | |
| **01 January 2024** | **346087** | **-** | **-** | **346,087** | **346,087** |

## Leeds Swahili Cultural Community

### Notes to the Accounts for the year ended 31 December 2024

| | | | | | |
|---|---|---|---|---|---|
| **Depreciation** | | | | | |
| **Net book value** | | | | | |
| **01 January 2024** | **346,087** | **-** | **-** | **346,087** | **346,087** |
| **01 January 2023** | **346,087** | **-** | **-** | **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 £ | Closing Funds £ |
|---|---|---|---|---|---|
| | | | | | - |
| **Total** | - | - | - | - | - |

### 9 Debtors

| | 2024 £ | 2023 £ |
|---|---|---|
| Trade debtors | 3,521 | 4,791 |

### 10 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|---|---|---|
| Trade creditors | - | - |

### 11 Revaluation reserve

| *Current year* | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|---|---|---|---|---|
| **At 1 January 2024** | - | - | - | - |
| Transfers in the year | 12,347 | - | **12,347** | - |
| **At 31 December 2024** | **12,347** | **-** | **12,347** | **-** |

## Leeds Swahili Cultural Community

### Notes to the Accounts for the year ended 31 December 2024

### 12 Income and Expenditure account summary

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| **At 1 January 2024** | 442,814 | 402,365 |
| Transfers in for the year | 12,347 | 38,943 |
| At 1 January 2024 | 455,161 | 441,308 |
| Surplus after tax for the year | 13,126 | 1,506 |
| **At 31 December 2024** | **468,287** | **442,814** |

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

| **At 31 December 2024** | Unrestricted funds | Designated funds | Restricted funds | Total Funds | Total Funds |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Tangible Fixed Assets | 378,335 | - | - | **378,335** | **378,335** |
| Current Assets | (177,816) | | 267,766 | **89,950** | **89,950** |
| | **200,519** | **-** | **267,766** | **468,285** | **468,285** |

| **At 1 January 2024** | Unrestricted funds | Designated funds | Restricted funds | Total Funds | Total Funds |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Tangible Fixed Assets | 389,874 | - | - | **389,874** | **389,874** |
| Current Assets | (197,357) | - | 250,296 | **52,939** | **52,939** |
| Current Liabilities | - | - | - | **-** | **-** |
| | **192,517** | **-** | **250,296** | **442,813** | **442,813** |

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

| | Funds brought forward from 2023 | Movement in funds in 2024 | Transfers between funds in 2024 | Funds carried forward to 2025 | Funds carried forward to 2025 |
|---|---|---|---|---|---|
| | | See Note 15 | See Note 16 | | |
| | £ | £ | £ | £ | £ |
| ***Unrestricted and designated funds:-*** | | | | | |
| Unrestricted Revenue Funds | 192,517 | 8,003 | **-** | **200,520** | **200,520** |
| **Total unrestricted and designated funds** | **192,517** | **8,003** | **-** | **200,520** | **200,520** |
| ***Restricted funds:-*** | | | | | |
| Restricted Fixed Asset Funds | - | (11,046) | - | **(11,046)** | (11,046) |
| Restricted funds | 193,648 | 42,448 | 38,943 | **275,039** | **275,039** |
| Unrestricted fund | 16,705 | - | - | **16,705** | **16,705** |
| **Total restricted funds** | **250,296** | **5,123** | **12,347** | **267,766** | **267,766** |
| **Total charity funds** | **442,813** | **13,126** | **12,347** | **468,286** | **468,286** |

## Leeds Swahili Cultural Community

### Notes to the Accounts for the year ended 31 December 2024

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

| | Income | Expenditure | Other Gains & Losses | Movement in funds | Movement in funds |
|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2024 |
| | £ | £ | £ | £ | £ |
| ***Unrestricted and designated funds:-*** | | | | | |
| Unrestricted Revenue Funds | 55,051 | (47,048) | - | **8,003** | **8,003** |
| ***Restricted funds:-*** | | | | | |
| Restricted Fixed Asset Funds | - | (11,046) | - | **(11,046)** | **(11,046)** |
| Restricted funds | 42,448 | - | - | **42,448** | **42,448** |
| | **66,066** | **(52,940)** | **-** | **13,126** | **13,126** |

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

**16 Details of transfers**

| ***The transfers shown in note 14 above are:-*** | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| To/(from) Restricted Revenue Funds | 38,943 | 38,943 |
| **Net transfers** | **12,347** | **12,347** |

## Leeds Swahili Cultural Community

**Detailed analysis of income and expenditure for the year ended 31 December 2024 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 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|---|---|---|---|---|
| **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** | **54,859** | **11,015** | **65,874** | **68,375** |

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 2023 £ | Prior Year Restricted Funds 2023 £ | Prior Year Total Funds 2023 £ |
|---|---|---|---|
| **Prior year** | **49,269** | **19,106** | **68,375** |

| | | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|---|---|---|---|---|---|
| **Revenue grants from government and public bodies** | | | | | |
| Leeds City Council | | - | 6,298 | **6,298** | - |
| **Total public sector revenue grants** | | **-** | **-** | **-** | **6,298** |
| **Total Donations, Grants and Legacies** | | | | | |
| **Total Donations, Grants and Legacies** | **A1** | **54,859** | **11,015** | **65,874** | **74,673** |

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

| ***Prior year*** | Unrestricted Funds | Restricted Funds | Prior Year Total Funds |
|---|---|---|---|

## Leeds Swahili Cultural Community

**Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015**

| | | 2023 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|
| **Total Donations, Grants and Legacies** | **A1** | **55,567** | **19,106** | **74,673** |

### 18 Investment income

| | | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|---|---|---|---|---|---|
| Bank Interest Receivable | | 192 | - | **192** | 180 |
| **Total investment income** | **A4** | **192** | **-** | **192** | **180** |

### 19 Expenditure on charitable activities - Charitable trading

| ***Current Year*** | | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|---|---|---|---|---|---|
| Projects and activities | | **11,132** | **3,536** | **14,668** | **23,064** |
| **Total charitable trading costs** | **B2b** | **11,132** | **3,536** | **14,668** | **23,064** |

All the expenditure in the prior year was unrestricted.

| ***Prior Year*** | | Prior Year Unrestricted Funds 2023 £ | Prior Year Restricted Funds 2023 £ | Prior Year Total Funds 2023 £ |
|---|---|---|---|---|
| Projects and activities | | 21,810 | 1,254 | **23,064** |
| **Total charitable trading costs** | **B2b** | **21,810** | **1,254** | **23,064** |

### 20 Support costs for charitable activities

| ***Current Year*** | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|---|---|---|---|---|
| ***Volunteer costs*** | | | | |
| Homeworkers' allowance - | 2,595 | 2,356 | **4,951** | **12,624** |

## Leeds Swahili Cultural Community

**Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015**

| | | | | |
|---|---|---|---|---|
| ***Premises Expenses*** | | | | |
| Light heat and power | 12,765 | - | **12,765** | **10,151** |
| Cleaning and waste management | 666 | - | **666** | **1,110** |
| Premises repairs, renewals and maintenance | 1,995 | - | **1,995** | **8,176** |
| Property insurance | 2,228 | - | **2,228** | **1,636** |
| ***Administrative overheads*** | | | | |
| Telephone, fax and internet | 176 | - | **176** | **819** |
| Stationery and printing | 389 | - | **389** | **654** |
| Membership subscriptions | 394 | - | **394** | **1,394** |
| Advertising and marketing | 1,253 | - | **1,253** | **1,029** |
| ***Professional fees paid to advisors other than the auditor or examiner*** | | | | |
| Accountancy fees other than examination or audit fees | 1,500 | - | **1,500** | **1,000** |
| ***Financial costs*** | | | | |
| Bank charges | 416 | - | **416** | **151** |
| Bank charges | - | - | **-** | **-** |
| Depreciation & Amortisation in total | 11,539 | - | **11,539** | **11,539** |
| **Support costs before reallocation** | **35,916** | **2,356** | **38,272** | **50,283** |
| **Total support costs - Current Year** | **35,916** | **2,356** | **38,272** | **50,283** |

**-**

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

**-**

| ***Prior Year*** | **Current year Unrestricted Funds 2024 £** | **Current year Restricted Funds 2024 £** | **Prior Year Total Funds 2023 £** |
|---|---|---|---|
| ***Volunteer costs*** | | | |
| Homeworkers' allowance - volunteers | 11,174 | 1,450 | **12,624** |
| ***Premises Expenses*** | | | |
| Premises repairs, renewals and maintenance | (7,578) | 15,754 | **8,176** |
| ***Administrative overheads*** | | | |
| ***Support costs before*** | **33,079** | **17,204** | **50,283** |
| **Total support costs - Prior Year** | **33,079** | **17,204** | **50,283** |

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** |
|---|---|---|---|---|

## Leeds Swahili Cultural Community

**Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015**

| *Current Year* | | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|---|---|---|---|---|
| Total charitable trading costs | **B2b** | 11,132 | 3,536 | **14,668** | **23,064** |
| Total support costs | **B2d** | 35,916 | 2,356 | **38,272** | **50,283** |
| **Total charitable expenditure** | **B2** | **47,048** | **5,892** | **52,940** | **73,347** |

| *Prior Year* | | Prior Year Unrestricted Funds 2023 £ | Prior Year Restricted Funds 2023 £ | Prior Year Total Funds 2023 £ |
|---|---|---|---|---|
| Total charitable trading costs | **B2b** | 21,810 | 1,254 | **23,064** |
| Total support costs | **B2d** | 33,079 | 17,204 | **50,283** |
| **Total charitable expenditure** | **B2** | **54,889** | **18,458** | **73,347** |

## Leeds Swahili Cultural Community

**Activity analysis of Income and expenditure for the for the year ended 31 December 2024**

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

### 22 Analysis of income by activity

| | SOFA ref | 2024 | 2023 |
|---|---|---|---|
| | | £ | £ |
| **Activity** | | | |
| ***Summary of Total Income, including the items above*** | | | |
| Donations & Legacies | **A1** | 65,874 | 74,673 |
| Investment income | **A4** | 192 | 180 |
| **Total income as shown in the SOFA** | **A** | **66,066** | **74,853** |
| ***Categories of income*** | | | |
| Income from exchange transactions | | 66,066 | 74,853 |

### 23 Analysis of charitable expenditure by activity

**Activity**

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ | £ |
| ***Youth club*** | | | | | |
| Charitable trading costs | 12,542 | - | - | **12,542** | - |

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ | £ |
| ***Health and wellbeing*** | | | | | |
| Charitable trading costs | 2,154 | - | - | **2,154** | - |

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ | £ |
| ***Outdoor activities*** | | | | | |
| 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 2024

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ | £ |
| ***Charitable activity 2*** | | | | | |
| Charitable trading costs | 1,253 | - | - | **1,253** | |

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ | £ |
| ***Other charitable activities*** | | | | | |
| Charitable trading costs | 862 | - | - | **862** | - |

**Summary of charitable costs by activity**

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|---|---|---|---|---|
| | 2024 | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ | £ |
| 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** | | | | **4,951** | |
| **B3. Premises Expenses** | | | | **17,654** | |
| **B4. Administrative overheads** | | | | **2,212** | |
| **B5. Professional Fees** | | | | **1,500** | |
| **B6. Financial costs** | | | | **11,955** | |
| **Total charitable expenditure** | **23,064** | **-** | **-** | **52,941** | **-** |

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