

**Halesowen/Dudley Yemeni Community Association**

**Annual Report and Financial Statements**

**For year ended 31 March 2024**

*Registered Charity No. 1034937*

**Halesowen/Dudley Yemeni Community Association**  
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**31 March 2024**

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# **Halesowen/Dudley Yemeni Community Association**

## **CHARITY INFORMATION**

### **Management Committee**

Mr Marwan Bakaili	<b>Chair</b>
Mr Saiff Salih	<b>Vice Chair</b>
Mr Mo-Ammar Abdo	<b>Secretary</b>
Mr Mhmoud Thafer	<b>Treasurer</b>
Mr Basheer Edhah	<b>Comm member</b>
Mrs Ibtisam Kassim	<b>Comm member and Womens Lead</b>
Mr Khaled Abdo	<b>Vice Secretary</b>

### **Charity Number**

**1034937**

### **Charity Correspondence Address**

Halesowen Cultural Centre  
Highfield Lane  
Halesowen  
West Midlands B63 4SG

### **Independent Examiner**

Gary Peter Brookes FCA BSc  
130 Wombourne Park  
Wombourne  
S Staffs WV5 0LY

### **Bankers**

Barclays Bank PLC  
Halesowen Branch  
Dudley Area Group of Branches  
PO Box No 9 Dudley  
West Midlands DY1 1PP

# **Halesowen & Dudley Yemeni Community Association**

## **Executive Committees' Report for the year ended 31 March 2024**

The Executive Committee present their report and accounts for the year ended 31 March 2024.

### **Structure governance and management.**

The Charitable Trust is constituted by Trust Deed for the promoting awareness of the Yemeni culture and the Islamic Faith, advancement of education, relief of poverty, and the provision of recreational facilities in the interest of social welfare with the object of improving the conditions of life for the said inhabitants.

The prime focus of the association is to address all these issues as far as they relate to the requirement of the Yemeni population within the Halesowen and Dudley areas.

This was done by the setting up of an interim community centre where various known activities can be arranged managed and performed.

The Executive Committee named on page one has served during the year. Appointment of Executive Committee is governed by the Trust Deed of the charity. The Board of Executive Committee is authorised to appoint new Executive Committee to fill vacancies arising through resignation or death of an existing trustee.

7 trustees are chosen at the AGM by nomination and subsequent election. At the same time 3 more members are co-opted of which two will be women and will be required to be involved as specific needs arise throughout the year.

New trustees are inducted according to individual requirements they will be given a copy of the constitution, recent accounts and newsletters, policies and procedures, roles and responsibilities together with board meeting minutes and papers.

Appropriate training is made available where and when require.

### **Objectives and activities**

The policy of the Charitable Trust continues to seek additional finance and support to continue to run the projects funded and to initiate a review process to ensure the Trust adequately complies with the changing environment of the charity world and sufficiently prepare to meet the challenges ahead.

### **How our activities deliver public benefit**

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Our main activities and who we try help are described below: -

### **Achievements performance**

The trust has continued to provide a valuable role to the local community in maintaining its high standards of service and benefits in meeting the increasing needs of the growing Yemeni community numbered at approx. over 3500. The success of the new centre built in April 2018 has resulted in a yearly increase of users from the wider diverse community. In 2022 the trust was honoured and proud to receive the Queens Award in recognition for its voluntary service to the community. This is the highest accolade a voluntary organisation receives in recognition of its outstanding work with the community.

The trust has been busy throughout the financial year with a weekly series of programmes at the new modern facility. The excellent modern facilities have provided the platform required to meet the needs of its users and beneficiaries. It has provided the required capacity to continue with current programmes and implement new projects dependent on funding.

# **Halesowen & Dudley Yemeni Community Association**

## **Executive Committees' Report for the year ended 31 March 2024**

(contd)

The on-going programmes are as follows:

### **Licenced Venue for Civil and Religious Marriages**

In late 2023 the trust was successfully granted a marriage licence to conduct civil and religious marriage ceremonies at the centre.

### **Arabic Language classes**

This is a vital long-term programme that meets the demands of the community from both Arabic and Non-Arabic speaking individuals. It serves a high number of beneficiaries from young children to adults.

### **Quran Classes**

A programme of classes that teaches the reading and understanding of Islam's Holy Scripture in the classical Arabic language. The sessions include adults and children's classes.

### **ESOL Classes (Women)**

This programme is English Language classes for women held weekly in partnership with a local college.

### **Shaw Trust**

The trust has built a strong relationship working in partnership in helping the unemployed return back to employment. The facilities are used over a period of 2 to 3 days during the working week providing advice, assessments and training.

### **Day trips activities**

The trust arranges day trips activities for families and children which have proved very successful and enjoyable for the community.

### **Slimming World**

The trust working in partnership weight watchers by allowing the facility to be available for two sessions a week. This has proved very popular with increasing numbers registering.

### **Cultural Activities**

An important activity with the participation of the local Yemeni community who socialise and meet at the centre to celebrate Yemeni culture. This creates and builds bridges of understanding with the local community. The return of Cultural and Social events is invaluable with activities held in partnerships with the police, community and educational organisations to celebrate educational and inspirational achievements.

### **GCSE Arabic Classes.**

Working in partnership with a local high school, providing an opportunity for young people to gain a qualification in spoken and written Arabic.

### **Place of Worship.**

In 2021 the centre has part of the facility registered as a place of religious worship.

### **Mathematics Support Classes.**

Extra support for young people outside schools' hours to assist with their GCSE ambitions for such a vital subject.

### **Interfaith Dialogue.**

The trust has built close friendship and trust working in partnership with local churches, schools, colleges and police in building bridges of understanding. This includes having meetings, arranging visits and providing presentations of the work and services available to all.

# **Halesowen & Dudley Yemeni Community Association**

## **Executive Committees' Report for the year ended 31 March 2024**

(contd)

### **Advice & Information Service**

This is a vital and important service to the both the Yemeni and the wider community due to the language barrier. It provides an access to the community to help resolve problems and hardship. Advice is giving on various issues such as:

- Employment
- Welfare Benefits
- Housing & Council Benefits
- Housing accommodation
- Education
- Training Courses
- Tax Credits
- Health Advice
- Immigration
- Passports
- Translation (English to Arabic)
- Debt
- British Nationality

### **Job Search Opportunities**

The centre is also used as a drop –in facility for members of the community to access information for employment.

### **Health Awareness Sessions**

Sessions held with Mental Health advice, healthy eating, and advice on fasting during the holy of Ramadan especially to individuals with health issues.

### **Training sessions**

The Management Committee, staff and volunteers attended relevant training courses to help further improve the running of the organisation. This includes safeguarding, teacher training, health and safety, first aid training.

### **Youth Project Activities**

The trust has provided awareness sessions for young people covering a wide area of issues. The trust was successful in April 2023 in receiving funding of £10,000 from the Main Grants TNL Awards for all. Also, in September 2023 £3500 was granted in partnership with the West Midlands Police and Crime Commissioner Youth Projects. The youth centre building is currently leased from the local authority. The trust is currently in discussions with the local authority in renegotiating a new lease agreement to find a solution that will help the trust develop the youth centre facility and its surroundings area. The trust is proposing a new development of a sporting facility and also a youth centre.

### **Mediation/Support Service**

The trust is now providing a mediation and support service to the community to help discuss and resolve various issues within the community. This has proved to be constructive and welcomed by the beneficiaries and wider community.

### **Bereavement Support.**

A valuable support service to help and assist individuals and families during the difficult period of bereavement by offering guidance and support throughout when required.

# **Halesowen & Dudley Yemeni Community Association**

## **Executive Committees' Report for the year ended 31 March 2024 (contd).**

### **Other activities**

The trust has been successful in making the facilities available for hire. The centre has been used for community meetings by other diverse groups including visits by local Councillors, NHS staff and educational seminars etc. The trust also works in partnership with West Midlands police as third-party reporting centre.

The trust would not be able to provide such an extensive service to our beneficiaries without the willing support staff who give their services voluntarily.

### **Review of business**

The gross overall income for the year was lower at £144,867.

The overall day to day expenditure increased slightly to £146,628 in line with additional youth income and related expenditure.

In recent years the most of restricted funds have been used to acquire and develop the facilities shown in the balance sheet at £ 1,037,218 to date

### **Future Plans**

The trust has continued to develop to meet new demands and challenges. The Queens Award achievement in 2022 is an important recognition in the vital work the trust provides to all its beneficiaries. The trust recognises the importance of maintaining a high level of service.

Since the opening of the new centre in 2018 the opportunities this has created have been immeasurable. The trust is in discussions and is due to finalise an agreement with the local authority of a new much improved land lease agreement that will secure the long-term future of the trust for many generations.

The trust has continued to source funds to cover the operational costs. The centre provides a modern high-tech facility that is a vital requirement in attracting organisations to hire for training and conferences providing a valuable income stream. The trust has made a commitment to continue the Luncheon Club Programme on a voluntary basis. Funding will continue to be sourced.

The trust is in the process of preparing on a 5-year Business plan from July 2024 in targeting the future opportunities and challenges ahead. It is ambitious in its plan of continuous growth and improving its services and operations to cater for the ever-changing social environment.

The increasing Yemeni population within the borough has resulted in ever increasing pressures on the association to cater the needs and demands of the community. The Yemeni community is still a poor community, and the association has a vital role in improving the future prospects and opportunities of the current and future generation of Yemenis within the Dudley Borough. This is especially true in the fields of education, training and future employment. However, we are now witnessing a 2<sup>nd</sup> generation of young Yemenis achieving academic success graduating from top universities. The trust is confident that they will aspire to step up and be the role models to become community leaders to take the trust forward to the trust also has the increased responsibility of catering the needs of other Arabic speaking communities from Iraq, Syria and North Africa. The numbers are increasing each year with many requiring urgent assistance of support to help settle in a new environment.

The trust is working with bid writers to source the required funding for a centre manager to manage a growing operation at the trust facility that has now become a major hub serving the local community.

The trust has been successful in receiving funding of £25000 from Heart of England to implement a youth programme during the periods July 2024- October 2024.

## **Halesowen & Dudley Yemeni Community Association**

### **Executive Committees' Report for the year ended 31 March 2024(contd)**

The trust has worked extremely hard and contributed to a leading role in helping to nurture young people to academic success. The trust is in the process of completing and sourcing funding applications to help meet the demands and increased services of the new centre. The trust has taken on an ambitious project in developing and further increasing the required services to meet the demands of an ever-increasing Yemeni population.

The new centre has given the trust the ambition and confidence to meet the challenges ahead. This provides a tough challenge for the association which the management committee and members alike will work hard in ensuring that the association will achieve its targets in safeguarding the well-being of the community.

The trust is in negotiations with the local authority to discuss a new lease arrangement covering a much wider area that includes the current new build and adjacent land that includes a youth centre and an outdoor sporting facility. The trust is looking to source funding to regenerate an area of land with a new recreational and modern sporting facility that will become a major venue to a wider community.

The trust is continuously assessed by working parties made up of Executive Committee, Volunteers and External parties, acting in a consultative capacity. These reviews cover all aspects of the Trust including the governing document, management and policies of the trust.

#### **Current Strategy**

The trust is always in the process of completing funding applications to meet the needs and demands and the running of a modern facility. The trust has a steady income stream from the hire of the facilities. The centre has been dependant on many volunteers to work at the centre to continue the necessary services urgently required by the community.

Core funding is imperative for the continuation and the building up of this emerging valuable resource. The trust has maintained to continue various projects such as the luncheon club voluntarily until further funding is sourced. The trust has been successful in sourcing funding for youth projects and is currently working with bid writers with applications for funding future projects are in progress. The trust is currently renegotiating a new long term lease agreement that will further strengthen its position to source long term funding on vital services and projects.

A major priority will be the potential redevelopment of the Youth Centre site and its surroundings. Negotiations are on-going with the local authority with regards to its future and the funding source required for the necessary work to regenerate the site and to build a new youth and sporting facility.

The trust will always continue to maximise the huge potential of the new centre by marketing its excellent conference facilities for hire. This will potentially increase the income revenue substantially over the next financial year.

The ambitious plans for the development of the association are of paramount importance to its future long-term success in improving the current and providing the urgent services required catering for the ever-changing needs of the Yemeni community and also the wider local diverse communities.

The new modern facility with a comfortable accessible environment for all will provide the injection required in helping the association to achieve its aims and objectives by providing a platform for the Yemeni and the wider community in helping to improve their quality of life.



# Halesowen & Dudley Yemeni Community Association

## Executive Committees' Report for the year ended 31 March 2024(contd)

### Risks and Reserves Policy

The trust would value embracing projects and schemes that leave scope for some accumulation of funds for working capital and contingent liability requirements. As the cash backed reserves are relatively low the reserves policy is to fully utilise these funds as working capital given the familiar problems of grants after financial commitments have been made.

The invaluable long term statutory core funding is imperative for the continuation and the building up of this emerging valuable community resource.

### Going Concern

The Executive Committee consider that after making enquires, they have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

### Statement of Executive Committee' Responsibilities

The Executive Committee are required under the constitution of the charity to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity and of its results for that period. In preparing those financial statements the Executive Committee are required to:

- (a) Select suitable accounting policies and apply them consistently.
- (b) Make judgements and estimates that are reasonable and prudent.

The Executive Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

### Approval

This report was approved by the Executive Committee on <sup>th</sup> 14 August 2024 and signed on their behalf.

.......... NAME MR. MAHMOUD THAYER TREASURER

**Halesowen & Dudley Yemeni Community Association**  
**Independent Examiner's Report to the Executive Committee for the year ended**  
**31 March 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024, which are set out on the following pages

**Responsibilities and basis of the report**

As the Charity's trustees you are responsible for the preparation of the accounts; and consider that the audit requirement of section 144 (2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed.

It is my responsibility to examine the accounts under section 144 (2) of the Act and state on the basis of procedures specified in the Directions given by the Charity Commissioners under section 145 (5) (b) of the Act, whether particular matters have come to my attention.

**Independent examiner's statement**

In connection with my completed examination. I confirm that no material matters have come to my attention in connection with the examination giving cause to believe that in any material respect:

- Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view' which is not a matter considered as part of an independent examination

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



Gary Peter Brookes

Fellow of the Institute of Chartered Accountants of England & Wales

130 Wombourne Park, Wombourne, South Staffs WV5 0LY

14 August 2024

**Halesowen/Dudley Yemeni Community Association**  
**Statement of Financial Activities for the Year to 31st March 2024**

	Notes	Restricted Funds	Unrestricted Funds	Designated funds	Total Funds	Total Funds
		2024	2024	2024	2024	2023
		£	£	£	£	£
<b>Income</b>						
Donations	2	13,500	63,791	-	77,291	53,301
Charitable activities	3	39,219	28,357	-	67,576	67,497
<b>TOTAL</b>		<u>52,719</u>	<u>92,148</u>	<u>-</u>	<u>144,867</u>	<u>120,798</u>
<b>Expenditure</b>						
Charitable Activities	4	51,904	94,724	-	146,628	127,414
<b>TOTAL</b>		<u>51,904</u>	<u>94,724</u>	<u>-</u>	<u>146,628</u>	<u>127,414</u>
<b>Net income</b>		<u>815</u>	<u>(2,576)</u>	<u>-</u>	<u>(1,761)</u>	<u>(6,616)</u>
<b><u>Reconciliation of funds</u></b>						
<b><u>Transfer of funds</u></b>		(59,000)	(16,000)	75,000	-	-
<b>Total funds brought forward</b>		1,096,483	40,412	25,000	1,161,895	1,168,510
<b>Total funds carried forward</b>		<u>1,038,298</u>	<u>21,836</u>	<u>100,000</u>	<u>1,160,134</u>	<u>1,161,895</u>

**There were no recognised gains or losses for 2024 or 2023 other than those included in the Financial Activities**

**Halesowen/Dudley Yemeni Community Association**  
**Balance Sheet as at 31st March 2024**

	Notes	£	2024 £	2023 £
<b>Fixed assets</b>				
Tangible assets	11		1,037,218	1,060,021
<b>Current assets</b>				
Debtors	12	4,411		430
Cash at Bank and in hand	14	<u>120,405</u>		<u>103,144</u>
Total current assets		124,816		103,574
Creditors: amounts falling due within one year	13	<u>(1,900)</u>		<u>(1,700)</u>
Net current assets			122,916	101,874
<b>Net Assets</b>			<u><u>1,160,134</u></u>	<u><u>1,161,895</u></u>

**Funds of the Charity**

Unrestricted Funds			21,836	40,412
Designated Funds	15		100,000	25,000
Restricted Funds	15		1,038,298	1,096,483
			<u><u>1,160,134</u></u>	<u><u>1,161,895</u></u>

Approved by the Executive Committee on <sup>th</sup> 14 August 2024 and signed on their behalf

Signature  

NAME MARWAN BAKAILI  
(CHAIRMAN)

MO-AMMAR ABDO  
(SECRETARY)

# Halesowen/Dudley Yemeni Community Association

## Notes to the Accounts for the Year to 31st March 2024

### 1 Accounting policies

#### Basis of preparation of accounts

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) second edition published 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

#### b) Preparation of the accounts on a going concern basis

The trustees consider that providing statutory reports are favourable and funding criteria appropriate and fair the charity could continue to be a going concern.

#### Funds

**Unrestricted funds** are income funds which are to be spent on the charity's general purpose.

**Restricted funds** comprise of two elements :-

**Designated funds** earmarked for the use of relaunching operations and staff salaries

a) income which may be expended only on those restricted objects provided in the terms of the trust or bequest

b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The charity does not usually invest separately for each fund.

#### Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the charity is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

#### Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Charity. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

#### Donated services and facilities

These are only included in incoming resources with an equivalent amount in resources expended where the benefit to the charity is reasonably quantifiable, measurable and material.

Equipment is capitalised if it can be used for more than one year, and cost at least £1,000. They are valued at

Office equipment	@20% on a reducing balance basis
Vehicles	@25% straight line basis
Leasehold improvements	@2% straight line basis
Leasehold Building	@ 2% straight line basis

# **Halesowen/Dudley Yemeni Community Association**

## **Notes to the Accounts for the Year to 31st March 2024**

### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Going Concern**

The Trustees consider that the charity remains viable for the year ahead

### **Governance costs**

Includes costs of the preparation and examination of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

### **Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report

# Halesowen/Dudley Yemeni Community Association

## Notes to the Accounts for the Year to 31st March 2024

### 2. Income from Donations

	2024	2024	2024	2023
Notes	Restricted Funds £	Unrestricted Funds £	Total £	Total £
General and Building Project	-	61,513	61,513	44,824
Small grants	13,500	-	13,500	3,750
Event Contributions	-	2,278	2,278	-
Profit on sale of Mini Bus	-	-	-	4,599
Friday and other donations and gift aid tax refunds	-	-	-	128
2	<u>13,500</u>	<u>63,791</u>	<u>77,291</u>	<u>53,301</u>

### 3. Income from charitable activities

Members fees	-	2,290	2,290	2,530
Sundry Income	-	2,307	2,307	3,497
Room Hire	-	23,760	23,760	17,222
Arabic Studies Fees	39,219	-	39,219	40,953
Arabic Women classes and books	-	-	-	1,435
Arabic GCSE Classes	-	-	-	1,860
2	<u>39,219</u>	<u>28,357</u>	<u>67,576</u>	<u>67,497</u>

# Halesowen/Dudley Yemeni Community Association

## Notes to the Accounts for the Year to 31st March 2024

### 4 Charitable activities expenditure

	2024 Restricted £	2024 Unrestricted £	2024 Total £	2023 Total £
<b>Centre Activities</b>				
Direct Costs	-	60,692	60,692	54,145
Support Costs	-	11,508	11,508	13,680
	<u>-</u>	<u>72,200</u>	<u>72,200</u>	<u>67,825</u>
<b>Arabic School</b>				
Teachers and Tutors	23,677	-	23,677	20,648
Direct Costs	13,171	-	13,171	11,218
Support Costs	2,556	-	2,556	3,988
	<u>39,404</u>	<u>-</u>	<u>39,404</u>	<u>35,854</u>
<b>Other Projects/Activities</b>				
Direct Costs	12,500		12,500	1,211
Centre Depreciation		22,524	22,524	22,524
	<u>12,500</u>	<u>22,524</u>	<u>35,024</u>	<u>23,735</u>
	<u><b>51,904</b></u>	<u><b>94,724</b></u>	<u><b>146,628</b></u>	<u><b>127,414</b></u>

5 Human Resources and Direct Costs	2024	2024	2024	2024	2023
	Main Centre £	Arabic School £	Other Projects £	Total £	Total £
Teachers and Tutors	35,003	23,677	-	58,680	52,555
Rent Water Rates & Insurance	2,459	1,279		3,738	4,943
Heat & Light	4,962	2,184		7,146	6,968
Caretaker, cleaning & maintenance	5,589	2,422	-	8,011	3,214
Premises and repairs costs	3,357	1,065	-	4,422	2,209
School Materials	-	3,798	-	3,798	3,710
Minibus running costs		-	-	-	1,045
Travel expenses		-	-	-	10
Outing & Events	7,496	1,120	10,380	18,996	5,806
Sundry expenses	14	639	1,975	2,628	-
Expensed Low Cost equipment	1,081	105	-	1,186	285
Volunteers training and travel costs		459	-	459	-
Training	731	100	-	831	36
Recruitment	-	-	-	-	189
School Expenses		-	-	-	941
	<u><b>60,692</b></u>	<u><b>36,848</b></u>	<u><b>12,355</b></u>	<u><b>109,895</b></u>	<u><b>87,072</b></u>



# Halesowen/Dudley Yemeni Community Association

## Notes to the Accounts for the Year to 31st March 2024

### 6 Support Costs

	2024	2024	2024	2024	2023
	Main Centre	Arabic School	Youth Projects	Total	Total
	£		£	£	£
Printing Stationery & Postage	2,335	1,771	-	4,106	2,357
Depreciation of Equipment	278	-	-	278	348
Software	909	135	-	1,044	1,692
IT and Computers costs	2,047	-	-	2,047	5,461
Miscellaneous	1,798	150	145	2,093	683
Office exp	1,086	-	-	1,086	1,521
Professional and Governance	3,055	500	-	3,555	5,756
	<u>11,508</u>	<u>2,556</u>	<u>145</u>	<u>14,209</u>	<u>17,818</u>

Support costs are allocated to the various projects on a best fit criteria. The executive attempt to align incoming resources with direct charitable costs with the balance of available income been set against support costs on a remnant basis

This has tended to work well to date but as the project expands a much more objective assessment of support costs allocation will need to be used. The computerised accounting package does assist the Executive Committee in this process

### 7 Governance Costs

	2024	2024	2024	2023
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Trustee Travel costs	-	-	-	15
Building planning	-	504	504	2,016
Professional Fees fundraiser	1,000	-	1,000	2,000
Independent Examiner ( includes 151 re prev year )	1,000	1,051	2,051	1,725
	<u>2,000</u>	<u>1,555</u>	<u>3,555</u>	<u>5,756</u>

### 8 Net movement in funds for the year

The net movement in funds for the year is stated after charging:

	2024	2023
	£	£
Depreciation of tangible assets	22,802	22,872
Independent examiners accounts compilation and report	1,900	1,725

### 9 Trustee Expenses

Other than reimbursed charity project costs no trustee received personal expenses other than minor travel costs and one grass cutting event

670 492

### 10 Staff Costs

No remuneration was paid to the trustees in the year

	2024	2023
	£	£
Gross Salaries	63,705	58,195
Pension costs	1,030	660
	<u>64,735</u>	<u>58,855</u>

There were a number of part time (pt) workers during the year

Tutors all pt	7	7
Admin	1	1
Centre Cleaner / Caretaker (both pt)	2	2
	<u>10</u>	<u>10</u>

# Halesowen/Dudley Yemeni Community Association

## Notes to the Accounts for the Year to 31st March 2024

### 11 Fixed Assets

	Leasehold land and premises	Furniture & Equipment £	Total £
<b>Cost/Value</b>			
- as at 1 April 2023	1,126,202	35,760	1,161,962
- additions at cost	-	-	-
Disposal			
- as at 31 March 2024	<u>1,126,202</u>	<u>35,760</u>	<u>1,161,962</u>
<b>Depreciation</b>			
- as at 1 April 2023	67,572	34,370	101,942
- charge for the year	22,524	278	22,802
Disposal			
- as at 31 March 2024	<u>90,096</u>	<u>34,648</u>	<u>124,744</u>
<b>Net book value at as at 31 March 2024</b>	1,036,106	1,112	1,037,218
<b>Net book value at - as at 1 April 2023</b>	1,126,202	567	1,126,769

### 12 Debtors and Prepayments

	2024 £	2023 £
Trade Debtors	<u>4,411</u>	<u>430</u>
	4,411	430

### 13 Creditors: Amounts falling due within one year.

	2024 £	2023 £
Trade Creditors	-	-
Accruals	<u>1,900</u>	<u>1,700</u>
	1,900	1,700

# Halesowen/Dudley Yemeni Community Association

## Notes to the Accounts for the Year to 31st March 2024

14 Bank & Cash Accounts	2024	2023
	£	£
Current Account	3,158	23,634
Deposit account ( Building fund)	117,148	79,410
Petty Cash	99	100
	<u>120,405</u>	<u>103,144</u>

## 15 Restricted Fund Movements

	Fund Balances carried forward £	Incoming Resources £	Outgoing Resources £	Funds transfer	Fund Balances carried forward £
<b>Capital</b>					
Building fund	1,055,923	-	-	(59,000)	996,923
<b>General Projects</b>					
Luncheon Club	114	-	-	-	114
BL Awards For All & West Midlands Police Commissioner Youth Project		13,500	12,500	-	1,000
Arabic School and Classes	40,446	39,219	39,404	-	40,261
	-				
	<u>1,096,483</u>	<u>52,719</u>	<u>51,904</u>	<u>(59,000)</u>	<u>1,038,298</u>
Unrestricted Funds	40,412	92,148	94,724	(16,000)	21,836
Designated	25,000	-	-	75,000	100,000
					-
Total funds	<u>1,161,895</u>	<u>144,867</u>	<u>146,628</u>	<u>-</u>	<u>1,160,134</u>

### Designated Funds

These funds have been earmarked to complement funding applications for redevelopment of the youth and community centre annex

## 16 Related Party Transactions

Nora Thafer , one of the trustees relative, received £3,011 for the work carried out in the Arabic School

Sarah Abdo is a relative of trustee Mo-Ammar Abdo and received £2,664 for the work carried out in the Arabic School

Marwan Bakaili reimbursed expenses for grass cutting £670

# Halesowen/Dudley Yemeni Community Association

## Notes to the Accounts for the Year to 31st March 2024

### 17. Prior year SOFA comparison

#### Statement of Financial Activities for the Year to 31st March 2023

	Notes	Restricted Funds	Unrestricted Funds	Designated funds	Total Funds
		2023	2023		2023
		£	£	£	£
<b>Income</b>					
Donations	2	-	53,301	-	53,301
Charitable activities	3	44,248	23,249	-	67,497
<b>TOTAL</b>		<b>44,248</b>	<b>76,550</b>	<b>-</b>	<b>120,798</b>
<b>Expenditure</b>					
Charitable Activities	4	58,378	69,036	-	127,414
<b>TOTAL</b>		<b>58,378</b>	<b>69,036</b>	<b>-</b>	<b>127,414</b>
<b>Net income</b>		<b>(14,130)</b>	<b>7,514</b>	<b>-</b>	<b>(6,616)</b>
<b><u>Reconciliation of funds</u></b>					
<b>Total funds brought forward</b>		<b>1,110,613</b>	<b>32,897</b>	<b>25,000</b>	<b>1,168,510</b>
<b>Total funds carried forward</b>		<b>1,096,483</b>	<b>40,412</b>	<b>25,000</b>	<b>1,161,895</b>