

Halesowen/Dudley Yemeni Community Association

Annual Report and Financial Statements

For year ended 31 March 2019

Registered Charity No. 1034937

Halesowen/Dudley Yemeni Community Association

INDEX

31 March 2019

	Page
Information	1
Executive Committee 's Report	2 to 7
Independent Examiners Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

Halesowen/Dudley Yemeni Community Association

CHARITY INFORMATION

Management Committee

Mr Marwan Bakaili	Chair
Mr Saiff Salih	Vice Chair
Mr Moammar Abdo	Secretary
Mr Mhmoud Thafer	Treasurer
Mr Khalil Mohsen	Comm member
Mrs Ibtisam Kassim	Vice Secretary
Mr Khaled Abdo	Comm member

Charity Number

1034937

Charity Correspondence Address

Halesowen Cultural Centre
Highfield Lane
Halesowen
West Midlands B63 4SG

Independent Examiner

Gary Peter Brookes FCA FCIE 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 2019

The Executive Committee present their report and accounts for the year ended 31 March 2019.

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 develop meeting the increasing needs of the growing Yemeni community numbered at approx. over 3000

The trust has been busy throughout the financial year with a weekly series of programmes at the new purpose built new centre building which officially opened in April 2018. The new centre which was 10 years in the planning will provide the platform required to meet the needs of its users and beneficiaries. It will provide 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 2019

(contd)

The on-going programmes are as follows:

Arabic Language classes

This programme has exceeded expectations with an ever increasing demand for places during 2018/2019. Designed and structured for young people, held over four 2.5 hours sessions. Also classes for women during the period April 2018-March 2019. Families pay a monthly contribution for each child attending the lessons.

ESOL Classes (Women)

English Language classes for women held on a Monday in partnership with a local college. In addition on a Wednesday morning (family learning) in partnership with the local authority.

Steps To Work

The trust working in partnership with Steps To Work in helping the unemployed return back to employment. The facilities are used over a period of 3 days during the working week providing advice, assessments and training.

Citizens Advice Bureau

The Trust are working in partnership with the CAB in providing the facility to use on a Tuesday providing advice, help and guidance covering many confidential and personal issues to users and the local community.

Social &Recreational gatherings

This takes place weekly at the centre with health and fitness awareness sessions. This facility is open throughout the year where there are smaller social gatherings during the week.

Community Outings

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

Community Help

This has involved in members of the community helping clean up the local area such as litter picking, volunteering to help other members of the community.

Mental Health (NHS)

Mental Health awareness sessions held during the year in partnership with Dudley NHS.

Room Hire Facilities

State of the art first class room facilities available for hire throughout the year for conferences, events, educational and training workshops.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2019

Advice & Other Services

This is a vital and important service to the Yemeni 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/Interpretation.
- Debt
- British Nationality
- Bereavement support
- Third Party Reporting Centre in partnership with West Midlands Police.
- Prayer room facility.

Job Search Opportunities

The Yemeni centre is also used as a drop –in facility for members of the community to access information for employment. Access to IT learning suite available to help with job and educational research and applications.

Health Awareness Sessions

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

Training sessions

The Management Committee, staff, volunteers and users attended relevant training courses to help further improve the running of the organisation. These included Confidence building workshops, volunteering and mentoring programmes, skills development programmes first aid seminars.

Youth Club

The trust was successful in preventing the closure of the local Halesowen Youth Centre due to local government financial cutbacks. The trust successfully negotiated a 10 year lease agreement with the local authority to keep open the facility. The trust now manage and run the facility thus continuing the important service to young people. The trust anticipates an increase in number of young people using the provision over the next 12 months.

Girls Youth Gathering

This has proved very popular due to cultural sensitivities. More young women have participated and taken a keen interest in the activities and service provided. The project is carried out by volunteers to reduce isolation and develop social skills through engaging young girls in social activities such as: cooking , clothes design, homework support, field activity group walks, jewellery making, hair & beauty workshops, health awareness, community awareness sessions and general get together clubs. This takes part once a week.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2019

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 less at £140,402 cp (£174,344 in 2018)

The difference of £33,942 was predominately previous years additional donations specifically received towards the construction of the new Community Building. However increases in Arabic school income and centre room hire helped to offset the donations reduction impact.

The overall day to day expenditure increased to £73,052 cp. (£40,547 in 2018)

This was in line with increased income and related to Arabic school and setting up costs and the extra running costs of the Community Building and the repairs required for the donated but dated portacabin style youth facility.

However, in recent years the mainly restricted surplus funds resources have been used to acquire and develop the facilities capitalised and shown in the balance sheet at £ 1,110,902 to date

At final completion of the building a valuation should to be carried out in line with recommended Charity Commission accounting requirements to inform depreciation rates and insurance evaluation

Future Plans

The opening of the new centre on April 2018 is an important landmark in the history of the association. This is an outstanding achievement with 10 years of meticulous planning and hard work. It will allow the trust to generate vital revenue to help develop the association in providing vital services to its users and the local community. Acquiring sources of funding is still on-going to provide the necessary manpower to manage the new build and provide vital projects that benefit the needs of the community. The association has successfully renegotiated and agreed the details of a new 50 year lease on the land allocated for the new centre.

The trust has been successful in agreeing and renegotiating a 10 year lease agreement with Dudley MBC as part of an Asset Transfer arrangement in taking control and managing the Halesowen Youth Centre building facility.

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.

The trust has worked extremely hard to meet these demands in difficult circumstances due to the current economic climate with the lack of funding available and also the wait for the opening of the new build prior to April 2018. 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. This new centre now completed has the required space and modern environment to provide, achieve and meet those demands. 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. Over the last ten years the trust has been a victim of its own success. With an ever increasing population, strong competition for funding due to current government austerity measures the association still continued to provide an extensive programme of support and services.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2019

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

Core funding is imperative for the continuation and the building up of this emerging valuable resource. Applications for funding future projects are in progress to support the running of the new build and also the Youth centre.

The trust has planned targets that will need to be continually achieved as a result of the detailed comprehensive survey conducted in 2012 of the Yemeni community residing within the Dudley Borough. A further survey is planned for 2020 to acquire accurate new data for analysis. The 2012 data from the survey clearly showed that there were huge challenges ahead to provide the necessary services and a suitable facility to meet those requirements.

The ambitious plans for the development of the association is 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.

The main area of revenue& funding targeted includes:

- (a) The available hiring of hall and rooms for workshops, training, conferences and events.
- (b) The employment of a full time Centre Manager to help run and organise increasing activities.
- (c) Administration & /Finance staff
- (d) Running costs of a larger new building
- (e) The running costs and renovation of the Youth Centre
- (f) Funding source for the continuation of the Youth Service Project.

Having a 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 community in helping to improve their quality of life.

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 major risk the charity faces is the potential cessation of funding.

Whilst the input of major funds from the Big Lotto are 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.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2019

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 30th November 2019 and signed on their behalf.

.....

NAME MAHMOUD THAKER - TREASURER

Halesowen & Dudley Yemeni Community Association

Independent Examiner's Report to the Executive Committee for the year ended 31 March 2019

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2019, 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.

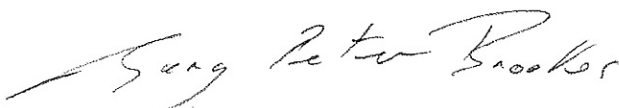
It is my responsibility to examine the accounts under section 144 (2) of the Act and state on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the Act, whether particular matters have come to my attention.

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

30th November 2019

Halesowen/Dudley Yemeni Community Association
Statement of Financial Activities for the Year to 31st March 2019


	Notes	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
		2019	2019	2019	2018
		£	£	£	£
Income					
Donations	2	58,246	9,697	67,943	134,711
Charitable activities	3	48,845	23,614	72,459	39,633
TOTAL		107,091	33,311	140,402	174,344
Expenditure					
Charitable Activities	4	42,370	30,682	73,052	40,547
TOTAL		42,370	30,682	73,052	40,547
Net income		64,721	2,629	67,350	133,797
<u>Reconciliation of funds</u>					
Total funds brought forward		1,015,817	16,145	1,031,962	898,165
Transfers to cover deficit		5,442	(5,442)	-	
Total funds carried forward		1,085,980	13,332	1,099,312	1,031,962

There were no recognised gains or losses for 2019 or 2018 other than those included in the Financial Activities

Halesowen/Dudley Yemeni Community Association
Balance Sheet as at 31st March 2019

	Notes	£	2019 £	2018 £
Fixed assets				
Tangible assets	11		1,111,612	1,102,789
Current assets				
Debtors	12	821		
Cash at Bank and in hand	14	<u>31,515</u>		28,527
Total current assets		32,336		
Creditors: amounts falling due within one year	13	<u>(1,300)</u>		(1,853)
Net current assets			31,036	
Creditors: amounts falling after one year	13 a		(43,336)	(97,501)
Net Assets			<u><u>1,099,312</u></u>	<u><u>1,031,962</u></u>
Funds of the Charity				
Unrestricted Funds			13,332	16,145
Restricted Funds	15		1,085,980	1,015,817
			<u><u>1,099,312</u></u>	<u><u>1,031,962</u></u>

Approved by the Executive Committee on 30th November 2019 and signed on their behalf

 MARWAN BAKAILI (CHAIRMAN)

 MO AMMAR ABDO (SECRETARY)

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2019

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) published on 16 July 2014, 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 :-

- 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	@20% straight line basis

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2019

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 2019

2. Income from Donations

		2019	2019	2019	2018
	Notes	Restricted Funds £	Unrestricted Funds £	Total £	Total £
Dudley MBC (Social Servs)			-	-	4,000
Building project		58,246	-	58,246	130,374
Friday and other donations and gift aid tax refunds		-	9,697	9,697	337
	2	<u>58,246</u>	<u>9,697</u>	<u>67,943</u>	<u>134,711</u>

3. Income from charitable activities

Members fees	-	3,546	3,546	3,020
Event Contributions	-	-	-	1,830
Minibus Income	-	3,485	3,485	1,210
Sundry Income	-	679	679	1,309
Room Hire	62	15,312	15,374	281
Youth Projects :				
Dudley Youth Service	3,500	-	3,500	562
Donations	1,555	-	1,555	-
Creche Fees	-	592	592	-
Arabic Studies Fees	37,760	-	37,760	29,906
Arabic book sales	3,562	-	3,562	-
Arabic Women classes	1,591	-	1,591	385
Arabic GCSE Classes	815	-	815	1,130
2	<u>48,845</u>	<u>23,614</u>	<u>72,459</u>	<u>39,633</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2019

4 Charitable activities expenditure

	2019 Restricted £	2019 Unrestricted £	2019 Total £	2018 Total £
Centre Activities				
Direct Costs	-	22,297	22,297	8,563
<i>Support Costs</i>	-	8,385	8,385	2,676
	<u>-</u>	<u>30,682</u>	<u>30,682</u>	<u>11,239</u>
New Building Project				
Direct revenue costs	1,847	-	1,847	
Support costs	1,366	-	1,366	
	<u>3,213</u>	<u>-</u>	<u>3,213</u>	
Arabic School				
Teachers and Tutors	18,883	-	18,883	11,724
Direct Costs	8,530	-	8,530	8,437
<i>Support Costs</i>	3,487	-	3,487	2,818
	<u>30,900</u>	<u>-</u>	<u>30,900</u>	<u>22,979</u>
Other Projects/Activities				
Direct Costs	8,117	-	8,117	6,129
<i>Support Costs</i>	140	-	140	200
	<u>8,257</u>	<u>-</u>	<u>8,257</u>	<u>6,329</u>
	<u>42,370</u>	<u>30,682</u>	<u>73,052</u>	<u>40,547</u>

Human Resources and Direct

5 Costs

	Main Centre £	NBP £	2019 Arabic School £	Youth Projects £	Total £	2018 Total £
Teachers and Tutors	5,637	-	18,883	-	24,520	11,724
Rent Water Rates & Insurance	3,037	-	1,185	548	4,770	10,577
Heat & Light	4,627	-	1,269	978	6,874	2,130
Caretaker, cleaning & maintenance	2,878	390	2,269	1,251	6,788	594
Premises and repairs costs	-	-	-	5,340	5,340	-
Creche Worker	536	-	-	-	536	-
Staff salaries	299	-	1,261	-	1,560	3,794
Minibus running costs	1,355	-	-	-	1,355	2,132
Travel expenses	50	-	298	-	348	772
Meal & Refreshments Provision	-	-	-	-	-	17
Outing & Events	1,130	759	253	-	2,142	1,428
Sundry expenses	1,898	438	-	-	2,336	-
Expensed Low Cost equipment	44	260	170	-	474	166
Volunteers training and travel costs	140	-	542	-	682	44
Training	630	-	699	-	1,329	300
Recruitment	36	-	584	-	620	-
Youth Activities	-	-	-	-	-	350
Storage	-	-	-	-	-	825
	<u>22,297</u>	<u>1,847</u>	<u>27,413</u>	<u>8,117</u>	<u>59,674</u>	<u>34,853</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2019

6 Support Costs

	2019				2019	2018
	Main Centre	NBP	Arabic School	Youth Projects	Total	Total
	£			£	£	£
Printing Stationery & Postage	1,403	1,246	1,298	-	3,947	732
Depreciation of Equipment	177	-	-	-	177	222
Software	812	-	-	-	812	403
IT and computers costs	4,086	-	-	-	4,086	822
Bank Chgs	-	120	15	-	135	45
Miscellaneous	-	-	635	-	635	1,259
Office exp	49	-	320	-	369	72
Professional and Governance	1,115	-	1,219	140	2,474	1,220
Telephone	743	-	-	-	743	919
	<u>8,385</u>	<u>1,366</u>	<u>3,487</u>	<u>140</u>	<u>13,378</u>	<u>5,694</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

	2019		Total	2018
	Restricted £	Unrestricted £	£	Total £
Trustee Travel costs	-	115	115	
Independent Examiner	619	1,000	1,619	1,220
	<u>619</u>	<u>1,115</u>	<u>1,734</u>	<u>1,200</u>

8 Net movement in funds for the year

	2019 £	2018 £
The net movement in funds for the year is stated after charging:		
Depreciation of tangible assets	177	222
Independent examiners report & statutory accounts preparation	1,619	1,220

9 Trustee Reimbursements

There were no out of pocket travel expenses for the trustees and executive management committee this year .

10 Staff Costs

	2019 £	2018 £
No remuneration was paid to the trustees in the year		
Gross Salaries	22,026	10,973
Social Security costs	-	-
	<u>22,026</u>	<u>10,973</u>
There were a number of pt workers during the year		
Tutors	8	8
Youth Workers	-	4
Centre Cleaner and caretaker	2	1
	<u>10</u>	<u>13</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2019

11 Fixed Assets

	Leasehold land WIP premises	Furniture & Equipment £	Minibuses £	Total £
Cost/Value				
- as at 1 April 2018	1,101,902	34,041	21,844	1,157,787
- additions at cost	9,000	-	-	9,000
- as at 31 March 2019	<u>1,110,902</u>	<u>34,041</u>	<u>21,844</u>	<u>1,166,787</u>
Depreciation				
- as at 1 April 2018	-	33,155	21,843	54,998
- charge for the year	-	177	-	177
- as at 31 March 2019	<u>-</u>	<u>33,332</u>	<u>21,843</u>	<u>55,175</u>
Net book value at as at 31 March 2019	1,110,902	709	1	1,111,612
Net book value at - as at 1 April 2018	1,101,902	886	1	1,102,789

12 Debtors and Prepayments

	2019 £	2018 £
Trade Debtors	821	-

13 Creditors: Amounts falling due within one year.

	2019 £	2017 £
Accruals	<u>1,300</u>	<u>1,853</u>
	<u>1,300</u>	<u>1,853</u>

13 a Creditors: Amounts falling after one year.

	2019 £	2018 £
E C Loan	43,336	97,501

This is an three year interest free loan payable on demand given for the completion of the centre

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2019

14 Bank & Cash Accounts	2019	2018
	£	£
Current Account	16,090	4,142
Deposit account (Building fund)	15,325	23,919
Petty Cash	100	466
	<u>31,515</u>	<u>28,527</u>

15 Restricted Fund Movements

	Fund Balances carried forward £	Incoming Resources £	Outgoing Resources £	Transfer from unrestricted funds	Fund Balances carried forward £
Capital					
Building fund	989,005	58,246	3,213		1,044,038
General Projects					
DMBC Luncheon Club	114				114
Arabic School and Classes	29,000	43,728	30,900		41,828
Youth Project	(2,302)	5,117	8,257	5,442	-
	<u>1,015,817</u>	<u>107,091</u>	<u>42,370</u>	<u>5,442</u>	<u>1,085,980</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2019

16 . Prior year SOFA comparison

Statement of Financial Activities for the Year to 31st March 2018

	Notes	Restricted Funds	Unrestricted Funds	Total Funds
		2018	2018	2018
		£	£	£
Income				
Donations	2	134,374	337	134,711
Charitable activities	3	31,983	7,650	39,633
TOTAL		166,357	7,987	174,344
Expenditure				
Charitable Activities	4	29,308	11,239	40,547
TOTAL		29,308	11,239	40,547
Net income		137,049	(3,252)	133,797
Net Movement in Funds		137,049	(3,252)	133,797
<u>Reconciliation of funds</u>				
Total funds brought forward		878,768	19,397	898,165
Total funds carried forward		1,015,817	16,145	1,031,962