

Halesowen/Dudley Yemeni Community Association

Annual Report and Financial Statements

For year ended 31 March 2023

Registered Charity No. 1034937

Halesowen/Dudley Yemeni Community Association

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31 March 2023

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Halesowen/Dudley Yemeni Community Association

CHARITY INFORMATION

Management Committee

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

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 2023

The Executive Committee present their report and accounts for the year ended 31 March 2023.

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 required.

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

In June 2022 the trust we were 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 continued to develop meeting the increasing needs of the growing Yemeni community numbered at approx. over 5000. The success of the new centre built in April 2018 has resulted in an increase of users from the wider diverse 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 2023

(contd)

The on-going programmes are as follows:

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.

ESOL Classes (Women)

This programme returned in September for the period 2021-2022. This is English Language classes for women held weekly in partnership with a local college.

Steps To Work

The Trust has built a strong relationship 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.

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 with Slimming World allows 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 are 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.

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 2023

(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 safe guarding, teacher training, health and safety, first aid training.

Youth Club

The trust has provided awareness sessions for young people covering a wide area of issues. 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.

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.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2023 (contd)

Review of business

The gross overall income for the year at £120,798 was higher than the previous year at £85,439 . This, like last year, resulted in donations mainly towards the continued construction of the new Community Building and its overall site options

The overall day to day expenditure increased to £127,414 from £101,700 in the previous year

In recent years the predominant restricted surplus funds resources have been used to acquire and develop the facilities shown in the balance sheet at £1,060,021 to date

Future Plans

The Trust has continued to develop to meet new demands and challenges. The Queens Award 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 with the local authority of renegotiating 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 due to lost income as a consequence of the Covid19 pandemic lockdowns . 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 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 2nd generation of young Yemenis achieving academic success graduating from top universities. 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 has successfully applied and from January 2024 will be registered to conduct both Civil/Islamic marriage services serving the Yemeni and wider Muslim communities.

The Trust has been successful in receiving funding from Arnold Clark Automotive for women group activities, also a grant has been received from WPD Community Matters for supporting vulnerable people and homeless.

The Trust has received a grant from Janes Groves Trust for youth activities equipments.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2023(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 especially posts Covid19. 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 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. 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 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 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 2023(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 8th November 2023 and signed on their behalf.

.......... NAME MR. M.H.M.Q.U.D. THAYER - TREASURER

Halesowen & Dudley Yemeni Community Association

Independent Examiner's Report to the Executive Committee for the year ended 31 March 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023, 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

9th ... November 2023

Halesowen/Dudley Yemeni Community Association
Statement of Financial Activities for the Year to 31st March 2023

	Notes	Restricted Funds	Unrestricted Funds	Designated funds	Total Funds	Total Funds
		2023	2023		2023	2022
		£	£	£	£	£
Income						
Donations	2	-	53,301	-	53,301	35,245
Charitable activities	3	44,248	23,249	-	67,497	50,194
TOTAL		<u>44,248</u>	<u>76,550</u>	<u>-</u>	<u>120,798</u>	<u>85,439</u>
Expenditure						
Charitable Activities	4	58,378	69,036	-	127,414	101,700
TOTAL		<u>58,378</u>	<u>69,036</u>	<u>-</u>	<u>127,414</u>	<u>101,700</u>
Net income		<u>(14,130)</u>	<u>7,514</u>	<u>-</u>	<u>(6,616)</u>	<u>(16,261)</u>
<u>Reconciliation of funds</u>						
Total funds brought forward		1,110,613	32,897	25,000	1,168,510	1,184,771
Total funds carried forward		<u>1,096,483</u>	<u>40,412</u>	<u>25,000</u>	<u>1,161,895</u>	<u>1,168,510</u>

There were no recognised gains or losses for 2023 or 2022 other than those included in the Financial Activities


**Halesowen/Dudley Yemeni Community Association
Balance Sheet as at 31st March 2023**

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	11		1,060,021		1,082,893
Current assets					
Debtors	12	430		3,093	
Cash at Bank and in hand	14	103,144		89,367	
Total current assets		<u>103,574</u>		<u>92,460</u>	
Creditors: amounts falling due within one year	13	<u>(1,700)</u>		<u>(6,843)</u>	
Net current assets			101,874		85,617
Net Assets			<u><u>1,161,895</u></u>		<u><u>1,168,510</u></u>

Funds of the Charity

Unrestricted Funds			40,412		32,897
Designated Funds	15		25,000		25,000
Restricted Funds	15		1,096,483		1,110,613
			<u><u>1,161,895</u></u>		<u><u>1,168,510</u></u>

Approved by the Executive Committee on 8th November 2023 and signed on their behalf


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MR MARWAN BAKAILI - CHAIRMAN


.....

MRS ISTISAM KASSIM - COMMITTEE MEMBER
AND WOMENS LEAD

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2023

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 :-

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 2023

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 2023

2. Income from Donations

	2023	2023	2023	2022
Notes	Restricted Funds £	Unrestricted Funds £	Total £	Total £
Building Project	-	44,824	44,824	22,311
Smaal grants	-	3,750	3,750	-
HMRC JRS Furlough grants	-	-	-	8,343
Profit on sale of Mini Bus	-	4,599	4,599	-
Friday and other donations and gift aid tax refunds	-	128	128	4,591
2	-	53,301	53,301	35,245

3. Income from charitable activities

Members fees	-	2,530	2,530	4,075
Sundry Income	-	3,497	3,497	4,439
Room Hire	-	17,222	17,222	10,852
Arabic Studies Fees	40,953	-	40,953	27,502
Arabic Women classes and books	1,435	-	1,435	1,336
Arabic GCSE Classes	1,860	-	1,860	1,990
2	44,248	23,249	67,497	50,194

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2023

4 Charitable activities expenditure

	2023 Restricted £	2023 Unrestricted £	2023 Total £	2022 Total £
Centre Activities				
Direct Costs	-	54,145	54,145	37,746
Support Costs	-	13,680	13,680	10,949
	-	67,825	67,825	48,695
Arabic School				
Teachers and Tutors	20,648	-	20,648	18,075
Direct Costs	11,218	-	11,218	7,861
Support Costs	3,988	-	3,988	2,240
	35,854	-	35,854	28,176
Other Projects/Activities				
Direct Costs	-	1,211	1,211	2,305
Centre Depreciation	22,524	-	22,524	22,524
	22,524	1,211	23,735	24,829
	58,378	69,036	127,414	101,700

5 Human Resources and Direct Costs

	2023	2023	2023	2023	2022
	Main Centre £	Arabic School £	Other Projects £	Total £	Total £
Teachers and Tutors	31,907	20,648	-	52,555	30,458
Rent Water Rates & Insurance	3,113	1,309	521	4,943	4,041
Heat & Light	4,332	2,096	540	6,968	5,954
Caretaker, cleaning & maintenance	5,161	3,214	-	3,214	7,268
Premises and repairs costs	1,509	700	-	2,209	3,715
School Materials	-	3,710	-	3,710	-
Minibus running costs	1,045	-	-	1,045	1,517
Travel expenses	10	-	-	10	89
Outing & Events	5,806	-	-	5,806	7,006
Sundry expenses	-	-	-	-	1,701
Expensed Low Cost equipment	285	-	-	285	2,932
Volunteers training and travel costs	-	-	-	-	52
Training	36	-	-	36	566
Recruitment	-	189	-	189	296
School Expenses	941	-	-	941	392
	54,145	31,866	1,061	87,072	65,987

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2023

6 Support Costs

	2023 Main Centre £	2023 Food Bank	2023 Arabic School	2023 Youth Projects £	2023 Total £	2022 Total £
Printing Stationery & Postage	1,526	-	831	-	2,357	1,891
Depreciation of Equipment	348	-	-	-	348	435
Software	1,337	-	355	-	1,692	731
IT and Computers costs	3,459	-	2,002	-	5,461	6,113
Miscellaneous	683	-	-	-	683	869
Office exp	1,521	-	-	-	1,521	440
Professional and Governance	4,806	-	800	150	5,756	2,710
	<u>13,680</u>	<u>-</u>	<u>3,988</u>	<u>150</u>	<u>17,818</u>	<u>13,189</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

	2023 Restricted £	2023 Unrestricted £	2023 Total £	2022 Total £
Trustee Travel costs	-	15	15	100
Building planning	-	2,016	2,016	-
Professional Fees fundraiser	-	2,000	2,000	919
Independent Examiner	800	925	1,725	1,691
	<u>800</u>	<u>4,956</u>	<u>5,756</u>	<u>2,710</u>

8 Net movement in funds for the year

	2023 £	2022 £
The net movement in funds for the year is stated after charging:		
Depreciation of tangible assets	22,872	22,959
Independent examiners accounts compilation and report	1,725	1,691

9 Trustee Expenses

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

492 100

10 Staff Costs

	2023 £	2022 £
No remuneration was paid to the trustees in the year		
Gross Salaries	58,195	37,036
Pension costs	660	241
	<u>58,855</u>	<u>37,277</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 2023

11 Fixed Assets

	Leasehold land and premises	Furniture & Equipment £	Minibuses £	Total £
Cost/Value				
- as at 1 April 2022	1,126,202	35,760	21,844	1,183,806
- additions at cost	-	-	-	-
Disposal			(21,844)	
- as at 31 March 2023	<u>1,126,202</u>	<u>35,760</u>	<u>-</u>	<u>1,183,806</u>
Depreciation				
- as at 1 April 2022	45,048	34,022	21,843	100,913
- charge for the year	22,524	348		22,872
Disposal			(21,843)	
- as at 31 March 2023	<u>67,572</u>	<u>34,370</u>	<u>-</u>	<u>123,785</u>
Net book value at as at 31 March 2023	1,058,630	1,390	-	1,060,021
Net book value at - as at 1 April 2022	1,126,202	567	1	1,126,770

12 Debtors and Prepayments

	2023 £	2022 £
Trade Debtors	430	3,093
	<u>430</u>	<u>3,093</u>

13 Creditors: Amounts falling due within one year.

	2023 £	2022 £
Trade Creditors	-	5,143
Accruals	1,700	1,700
	<u>1,700</u>	<u>6,843</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2023

14 Bank & Cash Accounts	2023	2022
	£	£
Current Account	23,634	47,300
Deposit account (Building fund)	79,410	41,967
Petty Cash	100	100
	<u>103,144</u>	<u>89,367</u>

15 Restricted Fund Movements

	Fund Balances carried forward	Incoming Resources	Outgoing Resources	Transfer from unrestricted funds	Fund Balances carried forward
	£	£	£		£
Capital					
Building fund	1,078,447	-	22,524	-	1,055,923
General Projects					
Luncheon Club	114	-	-	-	114
Arabic School and Classes	32,052	44,248	35,854	-	40,446
					-
	<u>1,110,613</u>	<u>44,248</u>	<u>58,378</u>	-	<u>1,096,483</u>

Designated Funds

These funds have been put aside to help relaunch day to day projects at the centre after the CV19 pandemic has subsided

16 Related Party Transactions

Nora Thafer , one of the trustees relative, received £2,323 for the work carried out in the Arabic School

Sarah Abdo is a relative of trustee Mo-Ammar Abdo and received £2,285 for the work carried out in the Arabic School

Marwan Bakaili reimbursed expenses for travel £142 and grass project cutting £350

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2023

17. Prior year SOFA comparison

	Notes	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Designated funds £	Total Funds 2022 £
Income					
Donations	2	22,311	12,934	-	35,245
Charitable activities	3	30,828	19,366	-	50,194
TOTAL		<u>53,139</u>	<u>32,300</u>	<u>-</u>	<u>85,439</u>
Expenditure					
Charitable Activities	4	53,005	48,695	-	101,700
TOTAL		<u>53,005</u>	<u>48,695</u>	<u>-</u>	<u>101,700</u>
Net income		<u>134</u>	<u>(16,395)</u>	<u>-</u>	<u>(16,261)</u>
<u>Reconciliation of funds</u>					
Total funds brought forward		1,108,173	51,598	25,000	1,184,771
transfers to cover the deficit and designated funds		2,306	(2,306)		
Total funds carried forward		<u>1,110,613</u>	<u>32,897</u>	<u>25,000</u>	<u>1,168,510</u>