

HALESOWEN / DUDLEY YEMENI COMMUNITY ASSOCIATION

England & Wales · Charity number 1034937

Details

Other names	HALESOWEN ARABIAN YEMENI COMMUNITY ASSOCIATION
Status	Registered
Legal form	Other
Registered	1994-03-11
Register	View on the Charity Commission register

Contact

Address	Halesowen Cultural Centre Highfield Lane Halesowen West Midlands B63 4SG
Phone	01215851261
Email	info@yca-halesowen.org.uk
Website	www.yca-halesowen.org.uk

Activities

Objects: (A) TO HELP IMPROVE THE QUALITY OF LIFE OF THE BENEFICIARIES BY PROVIDING EDUCATIONAL, SOCIAL AND CULTURAL ACTIVITIES TO ENABLE THE BENEFICIARIES TO DEVELOP THEIR NATURAL TALENTS (B) TO UTILISE THE RESOURCES THE OPPORTUNITIES TO ADVANCE EDUCATIONAL ACHIEVEMENTS OF THE DISADVANTAGED MEMBERS OF THE YEMENI COMMUNITY WITHIN THE BOROUGH OF DUDLEY (C) TO PROVIDE SUPPORT AND GUIDANCE ON WELFARE AND HEALTH RELATED ISSUES(D) TO PROMOTE FOR THE BENEFIT OF THE YEMENI COMMUNITY WITHIN THE BOROUGH OF DUDLEY, THE UNDERSTANDING OF THE YEMENI CULTURE AND ESPECIALLY THE ISLAMIC FAITH(E) THE PROVISION OF RECREATION FACILITIES IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS(F) TO HELP THE YOUTH DEVELOP THEIR CAPABILITIES THROUGH CONSTRUCTIVE ACTIVITIES SO THAT IT MAY ALLOW YOUNG PEOPLE TO BECOME RESPONSIBLE AND GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY

Activities: Advice and Guidance, Health and fitness sessions, Job Search, Youth club, Cultural activities, Islamic and Civil Marriages services, ESOL & Arabic GCSE & language classes, IT learning suite,

Family mediation, Friday Sermon and prayers, Lectures and awareness, Skills development & Confidence building programmes, Bereavement support, Third party reporting centre, Asylum seekers and refugees Support.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** HALESOWEN, DUDLEY AND THE SURROUNDING AREA
- Dudley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£210,627	£169,941	-	-
2024-03-31	£144,867	£146,628	-	-
2023-03-31	£120,798	£127,414	-	-
2022-03-31	£85,439	£101,700	-	-
2021-03-31	£95,114	£87,458	-	-

Trustees

Name	Role	Appointed
Basheer Edhah		2021-09-18
IBTISAM KASSIM		2018-09-17
KHALED ABDO		2018-08-26
MARWAN BAKAILI		2018-08-26
MHMOUD THAFER		2018-08-26
MR MOAMMAR ADDO		2018-08-26
SAIFF SALIH		2018-08-26

HALESOWEN / DUDLEY YEMENI COMMUNITY ASSOCIATION

England & Wales - Charity number 1034937

Accounts

Halesowen/Dudley Yemeni Community Association

Annual Report and Financial Statements

For year ended 31 March 2025

Registered Charity No. 1034937

Halesowen/Dudley Yemeni Community Association
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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
Mr 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 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 2025

The Executive Committee present their report and accounts for the year ended 31 March 2025.

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

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 approximately over 5000. The success of the new centre built in April 2018 has continually 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 2025

(contd)

The on-going programmes are as follows:

Licensed 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. This service has proved to be a vital and successful addition in meeting the needs of the community in central Halesowen.

Place of Worship.

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

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.

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.

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.

Day Trips Activities

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

Shaw Trust

The trust has built a strong relationship working in partnership in helping the unemployed return to employment. The facilities are used over a period of 2 to 3 days during the working week providing advice, assessments and training. This partnership will complete its course and end by March 2025.

Slimming World

The trust worked in partnership Slimming World by allowing the facility for a short-term period to be available for two sessions a week. This has proved very popular with increasing numbers registering. The trust is planning to work with Slimming World on a longer-term basis.

NHS Diabetes Prevention Programme.

An important partnership educating and providing valuable advice and guidance in preventing Diabetes.

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.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2025

(contd)

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.

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
- Health Advice
- Immigration
- Passports
- Translation (English to Arabic)
- Debt Advice.
- 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 and first aid training.

Youth Project Activities

The trust has provided activities and awareness sessions for young people covering a wide area of issues. The trust was successful in receiving funding of £25,000 from the Heart of England also £20,000 from The National Lottery Community Fund. The youth centre building is currently leased from the local authority. The trust is currently in final 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 a youth centre.

Elderly and Disabled Luncheon Club

The Elderly and Disabled Luncheon Club service has returned to the centre however at present the numbers are very low due to the lack of funding.

Halesowen & Dudley Yemeni Community Association Executive Committees' Report for the year ended 31 March 2025 (contd).

Women's Group Project.

The trust was successful in receiving funding of £15,400 to cover a range of activities such as sewing classes and Information Technology classes and exercise sessions for women. This was a great success which the trust is sourcing further funding to meet demand.

Children Summer/Winter activities

The trust was successful in receiving funding from Dudley CVS of £4,000 for summer activities and £1,500 for the winter period. The programmes included day trips, outdoor recreation activities, arts and crafts, paintball trip, trampoline park trip and fun day events.

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.

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 Member of Parliament, Councillors, NHS staff and educational seminars etc. The trust also works in partnership with West Midlands police as a 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 2025(contd)

Review of business

The gross overall income for the year was higher at £210,627 (Cp £144,867 2024) this was predominately donations specifically received towards the construction of the new Community Building
The overall day to day expenditure increased to £169,941 (cp £146,628 2024) in line with additional youth income and related expenditure

However, in recent years the mainly restricted surplus funds resources have been used to acquire and develop the facilities shown in the balance sheet at £1,014,472 to date.

Future Plans

The trust continues to develop and be ambitious in its plans to meet the new demands and challenges ahead of an ever changing social and economic climate. 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 continues to develop and be ambitious in its plans to meet the new demands and challenges ahead of an ever changing social and economic climate.

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 working 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 2nd 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, 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.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2025(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 of running 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 to secure funding to continue current projects and also for future projects. 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 still 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 2025(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 ^{23rd}...October 2025 and signed on their behalf.

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NAME MR. MAHMOUD THAYER TREASURER.

Halesowen/Dudley Yemeni Community Association
Statement of Financial Activities for the Year to 31st March 2025

	Notes	Restricted Funds	Unrestricted Funds	Designated funds	Total Funds	Total Funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
Income						
Donations	2	65,900	74,926	-	140,826	77,291
Charitable activities	3	47,251	22,550	-	69,801	67,576
TOTAL		113,151	97,476	-	210,627	144,867
Expenditure						
Charitable Activities	4	79,468	90,473	-	169,941	146,628
TOTAL		79,468	90,473	-	169,941	146,628
Net income		33,683	7,003	-	40,686	(1,761)
<u>Reconciliation of funds</u>						
<u>Transfer of funds</u>						
					-	-
Total funds brought forward		1,038,298	21,836	100,000	1,160,134	1,161,895
Total funds carried forward		1,071,981	28,839	100,000	1,200,820	1,160,134

There were no recognised gains or losses for 2025 or 2024 other than those included in the Financial Activities

Halesowen/Dudley Yemeni Community Association
Balance Sheet as at 31st March 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	11		1,014,472		1,037,218
Current assets					
Debtors	12	4,904		4,411	
Cash at Bank and in hand	14	183,494		120,405	
Total current assets		188,398		124,816	
Creditors: amounts falling due within one year	13	(2,050)		(1,900)	
Net current assets			186,348		122,916
Net Assets			1,200,820		1,160,134

Funds of the Charity

Unrestricted Funds			28,839		21,836
Designated Funds	15		100,000		100,000
Restricted Funds	15		1,071,981		1,038,298
			1,200,820		1,160,134

Approved by the Executive Committee on rd23 October 2025 and signed on their behalf

Signature 

NAME MR MARWAN BAKAILI - CHAIRMAN

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2025

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 2025

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 2025

2. Income from Donations

	2025	2025	2025	2024
	Restricted	Unrestricted	Total	Total
Notes	Funds	Funds	Total	Total
	£	£	£	£
General and Building Project	-	71,750	71,750	61,513
Small grants	20,900	-	20,900	13,500
Event Contributions	-	3,176	3,176	2,278
Youth Grants	45,000	-	45,000	-
2	<u>65,900</u>	<u>74,926</u>	<u>140,826</u>	<u>77,291</u>

3. Income from charitable activities

Members fees	-	1,705	1,705	2,290
Sundry Income	-	3,805	3,805	2,307
Room Hire	-	17,040	17,040	23,760
Arabic Studies Fees	47,251	-	47,251	39,219
2	<u>47,251</u>	<u>22,550</u>	<u>69,801</u>	<u>67,576</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2025

4 Charitable activities expenditure

	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Total £
Centre Activities				
Direct Costs	-	54,275	54,275	60,692
Support Costs	-	13,674	13,674	11,508
	-	67,949	67,949	72,200
Arabic School				
Teachers and Tutors	23,744	-	23,744	23,677
Direct Costs	12,707	-	12,707	13,171
Support Costs	5,223	-	5,223	2,556
	41,674	-	41,674	39,404
Other Projects/Activities				
Direct Costs	37,794	-	37,794	12,500
Centre Depreciation	-	22,524	22,524	22,524
	37,794	22,524	60,318	35,024
	79,468	90,473	169,941	146,628

5 Human Resources and Direct Costs

	2025	2025	2025	2025	2024
	Main Centre £	Arabic School £	Other Projects £	Total £	Total £
Teachers and Tutors	29,906	23,744	14,466	68,116	58,680
Rent Water Rates & Insurance	1,898	1,435	-	3,333	3,738
Heat & Light	2,719	2,531	3,906	9,156	7,146
Caretaker, cleaning & maintenance	4,764	3,484	-	8,248	8,011
Premises and repairs costs	2,272	1,249	738	4,259	4,422
School Materials	-	3,688	-	3,688	3,798
Travel expenses	135	137	-	272	-
Outing & Events	4,456	-	229	4,685	18,996
Sundry expenses	-	-	-	-	2,628
Expensed Low Cost equipment	4,021	-	-	4,021	1,186
Volunteers training and travel costs	92	183	1,444	1,719	459
Training	61	-	-	61	831
Recruitment and related costs	-	-	687	687	-
Courses	1,147	-	-	1,147	-
Operational Activity costs	2,804	-	16,097	18,901	-
	54,275	36,451	37,567	128,293	109,895

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2025

6 Support Costs

	2025	2025	2025	2025	2024
	Main Centre	Arabic School	Youth Projects	Total	Total
	£		£	£	£
Printing Stationery & Postage	1,862	1,296	-	3,158	4,106
Depreciation of Equipment	222	-	-	222	278
Software	208	200	-	408	1,044
IT and Computers costs	1,292	652	-	1,944	2,047
Miscellaneous	771		227	998	2,093
Office exp	2,245	-	-	2,245	1,086
Professional and Governance	7,074	3,075		10,149	3,555
	<u>13,674</u>	<u>5,223</u>	<u>227</u>	<u>19,124</u>	<u>14,209</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

	2025	2025	2025	2024
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Trustee Travel costs	-	-	-	-
Charity Advisor	-	1,600	1,600	-
Solicitors costs	-	4,189	4,189	-
Building planning	-	500	500	504
Professional Fees fundraiser	-	1,660	1,660	1,000
Independent Examiner (includes 150 previous year)	1,100	1,100	2,200	2,051
	<u>1,100</u>	<u>9,049</u>	<u>10,149</u>	<u>3,555</u>

8 Net movement in funds for the year

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

	2025	2024
	£	£
Depreciation of tangible assets	22,746	22,802
Independent examiners accounts compilation and report and Qbs software	2,050	1,900

9 Trustee Expenses

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

	385	670
--	-----	-----

10 Staff Costs

No remuneration was paid to the trustees in the year

	2025	2024
	£	£
Gross Salaries	60,199	61,427
NHI Employers	2,278	2,278
Pension costs	581	1,030
	<u>63,058</u>	<u>64,735</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 2025

11 Fixed Assets

	Leasehold land and premises	Furniture & Equipment £	Total £
Cost/Value			
- as at 1 April 2024	1,126,202	35,760	1,161,962
- additions at cost	-	-	-
Disposal			
- as at 31 March 2025	<u>1,126,202</u>	<u>35,760</u>	<u>1,161,962</u>
Depreciation			
- as at 1 April 2024	90,096	34,648	124,744
- charge for the year	22,524	222	22,746
Disposal			
- as at 31 March 2025	<u>112,620</u>	<u>34,870</u>	<u>147,490</u>
Net book value at as at 31 March 2025	1,013,582	890	1,014,472
Net book value at - as at 1 April 2024	1,036,106	1,112	1,037,218

12 Debtors and Prepayments

	2025 £	2024 £
Trade Debtors	4,904	4,411
	<u>4,904</u>	<u>4,411</u>

13 Creditors: Amounts falling due within one year.

	2025 £	2024 £
Trade Creditors	-	-
PAYE	-	-
Accruals	2,050	1,900
	<u>2,050</u>	<u>1,900</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2025

14 Bank & Cash Accounts	2025	2024
	£	£
Current Account	35,586	3,158
Deposit account (Building fund)	147,809	117,148
Petty Cash	99	99
	<u>183,494</u>	<u>120,405</u>

15 Restricted Fund Movements

	Fund Balances carried forward £	Incoming Resources £	Outgoing Resources £	Fund Balances carried forward £
Capital				
Building fund	996,923	-	-	996,923
General Projects				
Luncheon Club	114	-	-	114
BL Awards For All & West Midlands Police Commissioner				
Youth Projects	1,000	45,000	32,294	13,706
New projects	-	20,900	5,500	15,400
Arabic School and Classes	40,261	47,251	41,674	45,838
	<u>1,038,298</u>	<u>113,151</u>	<u>79,468</u>	<u>1,071,981</u>
Unrestricted Funds	21,836	97,476	90,473	28,839
Designated	100,000	-	-	100,000
				-
Total funds	<u>1,160,134</u>	<u>210,627</u>	<u>169,941</u>	<u>1,200,820</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 £3,306 for the work carried out in the Arabic School

Sarah Abdo is a relative of trustee Mo-Ammar Abdo and received £4,162 for the work carried out in the Arabic School

Marwan Bakaili project reimbursed expenses 1755 including for grass cutting £690 and £95 for travel

Ibtisam Kassim reimbursements for Youth Project Activites £3,931

Other trustee relatives

A Bakalli reimbursements of £3,689

Y Bakalli reimbursements of £206

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2025

17 Prior year SOFA comparison

Statement of Financial Activities for the Year to 31st March 2024

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

18 Aggregate Donations from Trustees

In line with the requirement of Paragraph 9.18 of FRS 102

Aggregate donations from trustees, related and connected parties (7 in total) are of the order of £2,487

All were received without conditions

Halesowen & Dudley Yemeni Community Association

Independent Examiner's Report to the Executive Committee for the year ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on the pages 9 to 18

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

24th October 2025

HALESOWEN / DUDLEY YEMENI COMMUNITY ASSOCIATION

England & Wales - Charity number 1034937

Accounts

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	Chair
Mr Saiff Salih	Vice Chair
Mr Mo-Ammar Abdo	Secretary
Mr Mhmoud Thafer	Treasurer
Mr 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 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 2nd 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 th 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
		£	£	£	£	£
Income						
Donations	2	13,500	63,791	-	77,291	53,301
Charitable activities	3	39,219	28,357	-	67,576	67,497
TOTAL		<u>52,719</u>	<u>92,148</u>	<u>-</u>	<u>144,867</u>	<u>120,798</u>
Expenditure						
Charitable Activities	4	51,904	94,724	-	146,628	127,414
TOTAL		<u>51,904</u>	<u>94,724</u>	<u>-</u>	<u>146,628</u>	<u>127,414</u>
Net income		<u>815</u>	<u>(2,576)</u>	<u>-</u>	<u>(1,761)</u>	<u>(6,616)</u>
<u>Reconciliation of funds</u>						
<u>Transfer of funds</u>		(59,000)	(16,000)	75,000	-	-
Total funds brought forward		1,096,483	40,412	25,000	1,161,895	1,168,510
Total funds carried forward		<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 £
Fixed assets				
Tangible assets	11		1,037,218	1,060,021
Current assets				
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
Net Assets			<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 th 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	13,500	63,791	77,291	53,301

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	39,219	28,357	67,576	67,497

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 £
Centre Activities				
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>
Arabic School				
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>
Other Projects/Activities				
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>51,904</u>	<u>94,724</u>	<u>146,628</u>	<u>127,414</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>60,692</u>	<u>36,848</u>	<u>12,355</u>	<u>109,895</u>	<u>87,072</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 £
Cost/Value			
- 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>
Depreciation			
- 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>
Net book value at as at 31 March 2024	1,036,106	1,112	1,037,218
Net book value at - as at 1 April 2023	1,126,202	567	1,126,769

12 Debtors and Prepayments

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

13 Creditors: Amounts falling due within one year.

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

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 £
Capital					
Building fund	1,055,923	-	-	(59,000)	996,923
General Projects					
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
		£	£	£	£
Income					
Donations	2	-	53,301	-	53,301
Charitable activities	3	44,248	23,249	-	67,497
TOTAL		44,248	76,550	-	120,798
Expenditure					
Charitable Activities	4	58,378	69,036	-	127,414
TOTAL		58,378	69,036	-	127,414
Net income		(14,130)	7,514	-	(6,616)
<u>Reconciliation of funds</u>					
Total funds brought forward		1,110,613	32,897	25,000	1,168,510
Total funds carried forward		1,096,483	40,412	25,000	1,161,895

HALESOWEN / DUDLEY YEMENI COMMUNITY ASSOCIATION

England & Wales - Charity number 1034937

Accounts

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. 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		103,574		92,460	
Creditors: amounts falling due within one year	13	(1,700)		(6,843)	
Net current assets			101,874		85,617
Net Assets			1,161,895		1,168,510

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
			1,161,895		1,168,510

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


.....

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>

HALESOWEN / DUDLEY YEMENI COMMUNITY ASSOCIATION

England & Wales - Charity number 1034937

Accounts

Halesowen/Dudley Yemeni Community Association

Annual Report and Financial Statements

For year ended 31 March 2022

Registered Charity No. 1034937

Halesowen/Dudley Yemeni Community Association
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31 March 2022

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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
Mr 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 2022

The Executive Committee present their report and accounts for the year ended 31 March 2022.

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

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 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 2022

(contd)

The on-going programmes are as follows:

Since the end of June 2021, the trust has gradually through careful planning returned all activities to normality, conducted in phases to combat and operate within government measures in dealing with a pandemic.

Covid 19 Vaccination Programme.

The Trust worked in partnership with Dudley NHS in allowing the use of the centre to be a major Covid 19 vaccination Hub during the period of June 2021- September 2021.

Arabic Language classes

This programme returned successfully in September 2021 with a high number of beneficiaries registering.

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 working in partnership with Steps to Work in helping the unemployed return back to employment. This was suspended throughout the financial year 2020-2021 but returned in October 2021. The facilities are used over a period of 3 days during the working week providing advice, assessments and training.

Care Academy

The Trust are working in partnership with Care Academy in hiring the facility to providing professional training in care work with accredited qualifications and a guaranteed job interview to participants completing the programme.

Day trips activities

These activities restarted in August 2021. The trust arranges day trips activities for families and children which have proved very successful and enjoyable for the community.

Weight Watchers

The trust working in partnership with 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. The success of the online activities during the pandemic has continued with educational presentations providing knowledge and advice. 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.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2022

(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 given 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 Club

The youth club activity has been temporarily suspended due to major refurbishment work required to upgrade the youth centre building for suitable use. The youth centre building is currently leased from the local authority. The trust is currently in discussions with the local authority in renegotiating the lease agreement to find a solution that will help the trust develop the youth centre facility and its surroundings area.

Other activities

The trust has been successful in making the facilities available for hire. The centre has been used for community meetings including visits by local Councillors, NHS staff and educational seminars etc. The trust also works in partnership with West Midlands police as a 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 2022 (contd)

Review of business

The gross overall income for the year was lower at £ 85,439 cp (£95,114 in 2021) following an exceptional year where CV19 survival grants were received.

The overall day to day expenditure increased to £101,700 from (£87,458 in 2021) due to the upturn of activities following the subdued years of CV19.

Restricted surplus funds have been used mainly to acquire and develop the facilities shown in the balance sheet at £1,082,893 to date

Future Plans

The Covid19 worldwide pandemic has continued to have a huge social and economic impact on our way of life. We are always alert and have continued to observe and maintain some measures to protect the most vulnerable who attend the facility.

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 much-improved land lease agreement.

The trust has continued to source funds to cover the operational costs due to lost income as a consequence of the lock downs due to the Covid19 pandemic. 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 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 post 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.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2022(contd)

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 hiring out of its 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.

A major priority will be the potential refurbishment of the Youth Centre building 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 upgrade and make the facility suitable for use.

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 forthcoming financial years.

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.

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.

Halesowen & Dudley Yemeni Community Association Executive Committees' Report for the year ended 31 March 2022 (contd)

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 14th September 2022 and signed on their behalf.

.....

NAME MR. MHMOUND THAFER TREASURER

Halesowen & Dudley Yemeni Community Association
Independent Examiner's Report to the Executive Committee for the year ended
31 March 2022

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022, 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 September 2022

Halesowen/Dudley Yemeni Community Association
Statement of Financial Activities for the Year to 31st March 2022

	Notes	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Designated funds £	Total Funds 2022 £	Total Funds 2021 £
Income						
Donations	2	22,311	12,934	-	35,245	86,676
Charitable activities	3	30,828	19,366	-	50,194	8,438
TOTAL		<u>53,139</u>	<u>32,300</u>	<u>-</u>	<u>85,439</u>	<u>95,114</u>
Expenditure						
Charitable Activities	4	53,005	48,695	-	101,700	87,458
TOTAL		<u>53,005</u>	<u>48,695</u>	<u>-</u>	<u>101,700</u>	<u>87,458</u>
Net income		<u>134</u>	<u>(16,395)</u>	<u>-</u>	<u>(16,261)</u>	<u>7,656</u>
<u>Reconciliation of funds</u>						
Total funds brought forward		1,108,173	51,598	25,000	1,184,771	1,177,115
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>	<u>1,184,771</u>

There were no recognised gains or losses for 2022 or 2021 other than those included in the Financial Activities

**Halesowen/Dudley Yemeni Community Association
Balance Sheet as at 31st March 2022**

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	11		1,082,893		1,104,133
Current assets					
Debtors	12	3,093		260	
Cash at Bank and in hand	14	<u>89,367</u>		<u>82,078</u>	
Total current assets		92,460		82,338	
Creditors: amounts falling due within one year	13	<u>(6,843)</u>		<u>(1,700)</u>	
Net current assets			85,617		80,638
Net Assets			<u><u>1,168,510</u></u>		<u><u>1,184,771</u></u>
 Funds of the Charity					
Unrestricted Funds			32,831		51,598
Designated Funds	15		25,000		25,000
Restricted Funds	15		1,110,679		1,108,173
			<u><u>1,168,510</u></u>		<u><u>1,184,771</u></u>

Approved by the Executive Committee on 14 September 2022 and signed on their behalf

 MR MARWAN BAKAILI - CHAIRMAN

 MR KHALED ABDO - VICE - SECRETARY

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2022

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 cost.

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 2022

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 2022

2. Income from Donations

	2022	2022	2022	2021
Notes	Restricted Funds £	Unrestricted Funds £	Total £	Total £
			-	
Building Project	22,311	-	22,311	-
Dudley MBC	-	-	-	39,500
Sport England	-	-	-	7,600
HMRC JRS Furlough grants	-	8,343	8,343	27,135
Community Fund	-	-	-	6,121
Selco Foundation	-	-	-	500
Friday and other donations and gift aid tax refunds	-	4,591	4,591	5,820
2	<u>22,311</u>	<u>12,934</u>	<u>35,245</u>	<u>86,676</u>

3. Income from charitable activities

Members fees	-	4,075	4,075	840
Sundry Income	-	4,439	4,439	2,313
Room Hire	-	10,852	10,852	40
Food Bank	-	-	-	2,820
Arabic Studies Fees	27,502	-	27,502	2,425
Arabic book sales	656	-	656	-
Arabic Women classes	680	-	680	-
Arabic GCSE Classes	1,990	-	1,990	-
2	<u>30,828</u>	<u>19,366</u>	<u>50,194</u>	<u>8,438</u>

Halesowen/Dudley Yemeni Community Association
Notes to the Accounts for the Year to 31st March 2022

4 Charitable activities expenditure

	2022 Restricted £	2022 Unrestricted £	2022 Total £	2021 Total £
Centre Activities				
Direct Costs	-	37,746	37,746	23,842
Support Costs	-	10,949	10,949	7,848
	-	48,695	48,695	31,690
Food Bank				
Direct revenue costs	-	-	-	1,547
Support costs	-	-	-	1,274
	-	-	-	2,821
Arabic School				
Teachers and Tutors	18,075	-	18,075	20,929
Direct Costs	7,861	-	7,861	625
Support Costs	2,240	-	2,240	-
	28,176	-	28,176	21,554
Other Projects/Activities				
Direct Costs	2,305	-	2,305	8,869
Centre Depreciation	22,524	-	22,524	22,524
	24,829	-	24,829	31,393
	53,005	48,695	101,700	87,458

5 Human Resources and Direct Costs

	2022	2022	2022	2022	2022	2021
	Main Centre £	Food Bank £	Arabic School £	Other Projects £	Total £	Total £
Principal Head /Teachers and Tutors	12,383	-	18,075	-	30,458	20,929
Rent Water Rates & Insurance	2,660	-	1,217	164	4,041	3,459
Heat & Light	2,647	-	2,762	545	5,954	4,756
Food	-	-	-	-	-	590
Caretaker, cleaning & maintenance	4,552	-	2,716	-	7,268	8,784
Premises and repairs costs	2,119	-	-	1,596	3,715	5,325
receptionist	-	-	-	-	-	5,992
Minibus running costs	1,517	-	-	-	1,517	1,499
Travel expenses	-	-	89	-	89	-
Outing & Events	7,006	-	-	-	7,006	850
Sundry expenses	1,701	-	-	-	1,701	666
Expensed Low Cost equipment	2,932	-	-	-	2,932	2,354
Volunteers training and travel costs	13	-	39	-	52	-
Training	216	-	350	-	566	416
Recruitment	-	-	296	-	296	130
School expenses	-	-	392	-	392	62
	37,746	-	25,936	2,305	65,987	55,812

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2022

6 Support Costs

	2022 Main Centre £	2022 Food Bank	2022 Arabic School	2022 Youth Projects £	2022 Total £	2021 Total £
Printing Stationery & Postage	946	-	945	-	1,891	2,743
Depreciation of Equipment	435	-	-	-	435	113
Software	486	-	245	-	731	330
IT and computers costs	5,289	-	192	-	5,481	2,157
Miscellaneous	869	-	-	-	869	50
Office exp	440	-	-	-	440	392
Professional and Governance	2,010	-	700	-	2,710	2,699
Telephone	474	-	158	-	632	638
	<u>10,949</u>	<u>-</u>	<u>2,240</u>	<u>-</u>	<u>13,189</u>	<u>9,122</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

	2022 Restricted £	2022 Unrestricted £	2022 Total £	2021 Total £
Trustee Travel costs	-	100	100	43
Professional Fees	-	919	919	565
Independent Examiner	-	1,691	1,691	2,091
	<u>-</u>	<u>2,710</u>	<u>2,710</u>	<u>2,699</u>

8 Net movement in funds for the year

	2022 £	2021 £
The net movement in funds for the year is stated after charging:		
Depreciation of tangible assets	22,959	22,637
Independent examiners report	1,691	2,091

9 Trustee Reimbursements

No trustee received expenses other than minor travel costs

	100	43
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10 Staff Costs

No remuneration was paid to the trustees in the year

	2022 £	2021 £
Gross Salaries including ER's NI	37,036	32,298
Pension costs	241	100
	<u>37,277</u>	<u>32,398</u>

There was 1 full time worker and 9 part time workers during the year

Tutors	7	7
Head of Principal (full time)	1	1
Centre Cleaner / Caretaker	2	2
	<u>10</u>	<u>10</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2022

11 Fixed Assets

	Leasehold land WIP premises	Furniture & Equipment £	Minibuses £	Total £
Cost/Value				
- as at 1 April 2021	1,126,202	34,041	21,844	1,182,087
- additions at cost	-	1,719	-	1,719
- as at 31 March 2022	<u>1,126,202</u>	<u>35,760</u>	<u>21,844</u>	<u>1,183,806</u>
Depreciation				
- as at 1 April 2021	22,524	33,587	21,843	77,954
- charge for the year	22,524	435	-	22,959
- as at 31 March 2022	<u>45,048</u>	<u>34,022</u>	<u>21,843</u>	<u>100,913</u>
Net book value at as at 31 March 2022	1,081,154	1,738	1	1,082,893
Net book value at - as at 1 April 2021	1,126,202	567	1	1,126,770

12 Debtors and Prepayments

	2022 £	2021 £
Trade Debtors	3,093	260
	<u>3,093</u>	<u>260</u>

13 Creditors: Amounts falling due within one year.

	2022 £	2021 £
Trade Creditors	5,143	-
Accruals	1,700	1,700
	<u>6,843</u>	<u>1,700</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2022

14 Bank & Cash Accounts	2022	2021
	£	£
Current Account	47,300	62,322
Deposit account (Building fund)	41,967	19,656
Petty Cash	100	100
	<u>89,367</u>	<u>82,078</u>

15 Restricted Fund Movements

	Fund Balances carried forward £	Incoming Resources £	Outgoing Resources £	Transfer from unrestricted funds	Fund Balances carried forward £
Capital					
Building fund	1,078,660	22,311	22,524	-	1,078,447
General Projects					
Luncheon Club	114	-	-	-	114
Arabic School and Classes	29,400	30,828	28,176	-	32,052
Halesowen Centre and Youth	(1)	-	2,305	2,306	-
	<u>1,108,173</u>	<u>53,139</u>	<u>53,005</u>	<u>2,306</u>	<u>1,110,613</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 trustee's relative's, received £2,440 for the work carried out in the Arabic School

Sarah Abdo is a relative of trustee Mo-Ammar Abdo and received £2,583 for the work carried out in the Arabic School

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2022

17. Prior year SOFA comparison

	Notes	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Designated funds £	Total Funds 2021 £
Income					
Donations	2	-	86,676	-	86,676
Charitable activities	3	5,245	3,193	-	8,438
TOTAL		<u>5,245</u>	<u>89,869</u>	<u>-</u>	<u>95,114</u>
Expenditure					
Charitable Activities	4	55,768	31,690	-	87,458
TOTAL		<u>55,768</u>	<u>31,690</u>	<u>-</u>	<u>87,458</u>
Net income		<u>(50,523)</u>	<u>58,179</u>	<u>-</u>	<u>7,656</u>
<u>Reconciliation of funds</u>					
Total funds brought forward		1,149,827	27,288	-	1,177,115
transfers to cover the deficit and designated funds		8,869	(33,869)	25,000	
Total funds carried forward		<u>1,108,173</u>	<u>51,598</u>	<u>25,000</u>	<u>1,184,771</u>

HALESOWEN / DUDLEY YEMENI COMMUNITY ASSOCIATION

England & Wales - Charity number 1034937

Accounts

Halesowen/Dudley Yemeni Community Association

Annual Report and Financial Statements

For year ended 31 March 2021

Registered Charity No. 1034937

Halesowen/Dudley Yemeni Community Association

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31 March 2021

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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 Thafir	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 2021

The Executive Committee present their report and accounts for the year ended 31 March 2021.

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: -

Achievement's performance

The Trust has continued to develop meeting the increasing needs of the growing Yemeni community numbered at approx. over 5000

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 2021

(contd)

The on-going programmes are as follows:

Since the end of March 2020, the Covid19 worldwide pandemic resulted in implementing government measures in a lockdown and closure of the cultural centre resulting in the suspension of many activities. The trust has managed to source funding to cover lost income due to the lock downs as a consequence of the Covid 19 pandemic. The funding included the help of recruiting two part time staff to help continue the vital services during a difficult period. The trust has planned from June 2021 a gradual return of activities through careful planning in phases to combat and operate within a pandemic.

Arabic Language classes

This programme was suspended throughout 2020-2021 due to the Covid19 pandemic but will return in September 2021.

ESOL Classes (Women)

This programme was suspended throughout 2020-2021 with a planned return after September 2021. This is English Language classes for women held weekly in partnership with a local college.

Steps To Work

The trust working in partnership with Steps to Work in helping the unemployed return back to employment. This was suspended throughout the financial year 2020-2021 with a planned return of activity in October 2021. 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.

Day trips activities

These were suspended throughout 2020-2021 with a planned return of activities in August 2021. The trust arranges day trips activities for families and children which have proved very successful and enjoyable for the community.

Foodbank Project

This was a vital project (funding sourced from the Heart of England) during the Covid19 pandemic in distributing food and providing assistance to the most vulnerable with the help of volunteers.

Cultural Activities

An important activity with the participation of the local Yemeni community who socialise and meet to celebrate Yemeni culture. During the lock down periods online activities were created through educational presentations providing knowledge and advice. This creates and builds bridges of understanding with the local community. The return of Cultural and Social events are expected to return during 2021-2022 held in partnerships with the police, community and educational organisations to celebrate educational and inspirational achievements.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2021

(contd)

Advice & Information Service

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. A majority of the services continued during the Covid19 pandemic via online and phone services with the help of staff, volunteers and committee members.

- 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 Yemeni 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 individual 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, health and safety and first aid training.

Youth Club

The youth club activity has been temporarily suspended due to major refurbishment work required to upgrade the youth centre building for suitable use. The youth centre building is currently leased from the local authority. The trust is sourcing funding that is required for the necessary repairs and upgrade.

Other activities

The trust has been successful in making the facilities available for hire. The centre has been used for community meetings including visits by local Councillors, NHS staff. 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 2021 (contd)

Review of business

The gross overall income for the year was lower from £144,857 to £95,114 (which were predominately donations specifically received towards the construction of the new Community Building). Like many charities supporting communities, operational income levels were retained via various staff supporting grants and donations from Governmental institutions in the times of CV19 and lockdown .

The overall day to day expenditure increased from £67,054 to £87,535. the large increase was the introduction of a full year's depreciation now that the Community Building is complete.

In recent years restricted surplus funds resources have been used to acquire and develop the facilities shown in the balance sheet at £1,104,133 to date

Future Plans

The Covid19 worldwide pandemic will continue to have a huge social and economic impact on our way of life. We will all have to readjust to the new measures and also to the new norm that we will all see develop for the foreseeable future.

Since the opening of the new centre in 2018 the opportunities this has created have been immeasurable. The trust is still in the process of finalising a 50-year land lease agreement with Dudley MBC.

The trust has sourced funds to cover the operational costs due to lost income as a consequence of the lock downs due to the Covid19 pandemic. The trust has a 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 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.

Halesowen & Dudley Yemeni Community Association

Executive Committees' Report for the year ended 31 March 2021(contd)

Current Strategy

The trust was successful in obtaining funding from Dudley MBC and Sport England to help cover operational and running costs. The trust is always in the process of completing funding applications to meet the needs and demands and the running of a new modern facility. 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.

A major priority will be the potential refurbishment of the Youth Centre building. Quotations of the project are in hand to target funding sources for the required work. The trust will be liaising with the local authority with regards to its future and the funding source required for the necessary work to upgrade and make the facility suitable for use.

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.

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 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 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 2021 (contd)

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 21st October 2021 and signed on their behalf.

.....  NAME M.H.MOUD...THAFER . TREASURER .

Halesowen & Dudley Yemeni Community Association

Independent Examiner's Report to the Executive Committee for the year ended 31 March 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021, 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

21/10/21 October 2021

Halesowen/Dudley Yemeni Community Association
Statement of Financial Activities for the Year to 31st March 2021


	Notes	Restricted Funds	Unrestricted Funds	Designated funds	Total Funds	Total Funds
		2021	2021		2021	2020
		£	£	£	£	£
Income						
Donations	2	-	86,676	-	86,676	66,803
Charitable activities	3	5,245	3,193	-	8,438	78,054
TOTAL		<u>5,245</u>	<u>89,869</u>	<u>-</u>	<u>95,114</u>	<u>144,857</u>
Expenditure						
Charitable Activities	4	55,768	31,690	-	87,458	67,054
TOTAL		<u>55,768</u>	<u>31,690</u>	<u>-</u>	<u>87,458</u>	<u>67,054</u>
Net income		<u>(50,523)</u>	<u>58,179</u>	<u>-</u>	<u>7,656</u>	<u>77,803</u>
<u>Reconciliation of funds</u>						
Total funds brought forward		1,149,827	27,288	-	1,177,115	1,099,312
transfers to cover the deficit and designated funds		8,869	(33,869)	25,000		
Total funds carried forward		<u>1,108,173</u>	<u>51,598</u>	<u>25,000</u>	<u>1,184,771</u>	<u>1,177,115</u>

There were no recognised gains or losses for 2021 or 2020 other than those included in the Financial Activities

Halesowen/Dudley Yemeni Community Association
Balance Sheet as at 31st March 2021

	Notes	£	2021 £	2020 £
Fixed assets				
Tangible assets	11		1,104,133	1,126,770
Current assets				
Debtors	12	260		1,085
Cash at Bank and in hand	14	<u>82,078</u>		50,560
Total current assets		82,338		51,645
Creditors: amounts falling due within one year	13	<u>(1,700)</u>		(1,300)
Net current assets			80,638	50,345
Net Assets			<u><u>1,184,771</u></u>	<u><u>1,177,115</u></u>
 Funds of the Charity				
Unrestricted Funds			51,598	27,288
Designated Funds	15		25,000	-
Restricted Funds	15		1,108,173	1,149,827
			<u><u>1,184,771</u></u>	<u><u>1,177,115</u></u>

Approved by the Executive Committee on 21st October 2021 and signed on their behalf

 MARWAN BAKAILI (CHAIRMAN)

 SAIF SA'UD (VICE CHAIR)

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2021

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 2021

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 2021

2. Income from Donations

	2021	2021	2021	2020
Notes	Restricted Funds £	Unrestricted Funds £	Total £	Total £
Building Donation (Donated by Lender)	-	-	-	10,837
Building project	-	-	-	46,399
Dudley MBC	-	39,500	39,500	-
Sport England	-	7,600	7,600	-
HMRC JRS Furlough grants	-	27,135	27,135	-
Community Fund	-	6,121	6,121	-
Selco Foundation	-	500	500	-
Friday and other donations and gift aid tax refunds	-	5,820	5,820	9,567
2	<u>-</u>	<u>86,676</u>	<u>86,676</u>	<u>66,803</u>

3. Income from charitable activities

Members fees	-	840	840	3,870
Minibus Income	-	-	-	2,805
Sundry Income	-	2,313	2,313	1,260
Room Hire	-	40	40	17,492
Food Bank	2,820	-	2,820	-
Youth Projects :	-	-	-	-
Dudley Youth Service	-	-	-	2,080
Donations	-	-	-	-
Creche Fees	-	-	-	115
Arabic Studies Fees	2,425	-	2,425	47,057
Arabic book sales	-	-	-	2,135
Arabic Women classes	-	-	-	120
Arabic GCSE Classes	-	-	-	1,120
2	<u>5,245</u>	<u>3,193</u>	<u>8,438</u>	<u>78,054</u>

Halesowen/Dudley Yemeni Community Association
Notes to the Accounts for the Year to 31st March 2021

4 Charitable activities expenditure

	2021 Restricted £	2021 Unrestricted £	2021 Total £	2020 Total £
Centre Activities				
Direct Costs	-	23,842	23,842	14,108
Support Costs	-	7,848	7,848	4,943
	<u>-</u>	<u>31,690</u>	<u>31,690</u>	<u>19,051</u>
Food Bank				
Direct revenue costs	1,547	-	1,547	-
Support costs	1,274	-	1,274	90
	<u>2,821</u>	<u>-</u>	<u>2,821</u>	<u>90</u>
Arabic School				
Teachers and Tutors	20,929	-	20,929	23,928
Direct Costs	625	-	625	16,033
Support Costs	-	-	-	3,770
	<u>21,554</u>	<u>-</u>	<u>21,554</u>	<u>43,731</u>
Other Projects/Activities				
Direct Costs	8,869	-	8,869	4,182
Centre Depreciation	22,524	-	22,524	-
	<u>31,393</u>	<u>-</u>	<u>31,393</u>	<u>4,182</u>
	<u>55,768</u>	<u>31,690</u>	<u>87,458</u>	<u>67,054</u>

5 Human Resources and Direct Costs

	2021	2021	2021	2021	2021	2020
	Main Centre £	Food Bank £	Arabic School £	Other Projects £	Total £	Total £
Teachers and Tutors	-	-	20,929	-	20,929	23,928
Rent Water Rates & Insurance	280	-	-	3,179	3,459	5,715
Heat & Light	-	-	-	4,756	4,756	5,722
Food	-	590	-	-	590	-
Caretaker, cleaning & maintenance	8,784	-	-	-	8,784	12,926
Premises and repairs costs	4,411	-	-	914	5,325	-
Creche Worker	-	-	-	-	-	113
receptionist	5,992	-	-	-	5,992	-
Minibus running costs	940	539	-	20	1,499	1,003
Travel expenses	-	-	-	-	-	150
Outing & Events	850	-	-	-	850	400
Sundry expenses	323	168	175	-	666	-
Expensed Low Cost equipment	1,716	250	388	-	2,354	2,491
Volunteers training and travel costs	-	-	-	-	-	348
Training	416	-	-	-	416	817
Recruitment	130	-	-	-	130	212
School materials	-	-	-	-	-	3,718
School expenses	-	-	62	-	62	708
	<u>23,842</u>	<u>1,547</u>	<u>21,554</u>	<u>8,869</u>	<u>55,812</u>	<u>58,251</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2021

6 Support Costs

	2021 Main Centre £	2021 Food Bank	2021 Arabic School	2021 Youth Projects £	2021 Total £	2020 Total £
Printing Stationery & Postage	1,959	784	-	-	2,743	1,560
Depreciation of Equipment	113	-	-	-	113	142
Software	330	-	-	-	330	1,151
IT and computers costs	1,667	490	-	-	2,157	1,721
Bank Chgs	-	-	-	-	-	105
Miscellaneous	50	-	-	-	50	468
Office exp	392	-	-	-	392	605
Professional and Governance	2,699	-	-	-	2,699	2,019
Telephone	638	-	-	-	638	1,032
	<u>7,848</u>	<u>1,274</u>	<u>-</u>	<u>-</u>	<u>9,122</u>	<u>8,803</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

	2021 Restricted £	2021 Unrestricted £	2021 Total £	2020 Total £
Trustee Travel costs	-	43	43	150
Professional Fees	-	565	565	400.00
Independent Examiner	-	2,091	2,091	1,619
	<u>-</u>	<u>2,699</u>	<u>2,699</u>	<u>2,169</u>

8 Net movement in funds for the year

	2021 £	2020 £
The net movement in funds for the year is stated after charging:		
Depreciation of tangible assets	22,637	142
preparation and £144 Qbs software costs (and prior years adjustment £400	2,091	1,619

9 Trustee Reimbursements

No trustee received expenses. However Ibtisam Kassim received reimbursements for some travel costs

43	150
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10 Staff Costs

No remuneration was paid to the trustees in the year

	2021 £	2020 £
Gross Salaries	32,298	27,964
Pension costs	100	-
	<u>32,398</u>	<u>27,964</u>
There were a number of pt workers during the year		
Tutors	7	7
Admin	1	1
Centre Cleaner / Caretaker	2	2
	<u>10</u>	<u>10</u>

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2021

11 Fixed Assets

	Leasehold land WIP premises	Furniture & Equipment £	Minibuses £	Total £
Cost/Value				
- as at 1 April 2020	1,126,202	34,041	21,844	1,182,087
- additions at cost	-	-	-	-
- as at 31 March 2021	<u>1,126,202</u>	<u>34,041</u>	<u>21,844</u>	<u>1,182,087</u>
Depreciation				
- as at 1 April 2020	-	33,474	21,843	55,317
- charge for the year	22,524	113	-	22,637
- as at 31 March 2021	<u>22,524</u>	<u>33,587</u>	<u>21,843</u>	<u>77,954</u>
Net book value at as at 31 March 2021	1,103,678	454	1	1,104,133
Net book value at - as at 1 April 2020	1,126,202	567	1	1,126,770

12 Debtors and Prepayments

	2021 £	2020 £
Trade Debtors	260	1,085

13 Creditors: Amounts falling due within one year.

	2021 £	2020 £
Accruals	<u>1,700</u>	<u>1,300</u>
	1,700	1,300

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2021

14 Bank & Cash Accounts	2021	2020
	£	£
Current Account	62,322	36,624
Deposit account (Building fund)	19,656	13,836
Petty Cash	100	100
	<u>82,078</u>	<u>50,560</u>

15 Restricted Fund Movements

	Fund Balances carried forward £	Incoming Resources £	Outgoing Resources £	Transfer from unrestricted funds	Fund Balances carried forward £
Capital					
Building fund	1,101,184	-	22,524	-	1,078,660
General Projects					
Luncheon Club	114	-	-	-	114
Arabic School and Classes	48,529	2,425	21,554	-	29,400
Halesowen Centre and Youth	-	-	8,869	8,868	(1)
Food Bank		2,820	2,821	-	-
	<u>1,149,827</u>	<u>5,245</u>	<u>55,768</u>	<u>8,868</u>	<u>1,108,173</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 £3,350 for the work carried out in the Arabic School

Sarah Abdo is a relative of trustee Mo-Ammar Abdo and received £3,350 for the work carried out in the Arabic School

Halesowen/Dudley Yemeni Community Association

Notes to the Accounts for the Year to 31st March 2021

17. Prior year SOFA comparison

Statement of Financial Activities for the Year to 31st March 2020

	Notes	Restricted Funds	Unrestricted Funds	Total Funds
		2020	2020	2020
		£	£	£
Income				
Donations	2	57,236	9,567	66,803
Charitable activities	3	52,512	25,542	78,054
		<u>109,748</u>	<u>35,109</u>	<u>144,857</u>
Expenditure				
Charitable Activities	4	48,003	19,051	67,054
		<u>48,003</u>	<u>19,051</u>	<u>67,054</u>
		<u>61,745</u>	<u>16,058</u>	<u>77,803</u>
Net income				
Reconciliation of funds				
Total funds brought forward		1,085,980	13,332	1,099,312
Transfers to cover deficit		2,102	(2,102)	-
Total funds carried forward		<u>1,149,827</u>	<u>27,288</u>	<u>1,177,115</u>