

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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31 March 2025

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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:

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. 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.

.......... 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
	Notes	Restricted Funds £	Unrestricted 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

	2025	2024
	£	£
The net movement in funds for the year is stated after charging:		
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 Activities £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		<u>52,719</u>	<u>92,148</u>	<u>-</u>	<u>144,867</u>
Expenditure					
Charitable Activities	4	51,904	94,724	-	146,628
TOTAL		<u>51,904</u>	<u>94,724</u>	<u>-</u>	<u>146,628</u>
Net income		<u>815</u>	<u>(2,576)</u>	<u>-</u>	<u>(1,761)</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
Total funds carried forward		<u>1,038,298</u>	<u>21,836</u>	<u>100,000</u>	<u>1,160,134</u>

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.

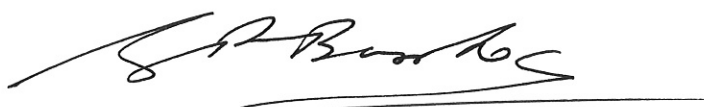
It is my responsibility to examine the accounts under section 144 (2) of the Act and state on the basis of procedures specified in the Directions given by the Charity Commissioners under section 145 (5) (b) of the Act, whether particular matters have come to my attention.

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