

Registered Charity Number  
1057470

YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)

Report and Accounts

For The Year Ended 31st March 2024

Report and Accounts

# **YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**

## **Report and accounts**

### **Contents**

|  | <b>Page</b> |
|--|-------------|
| Charity information                            | 1           |
| Trustee's Report                               | 2           |
| Statement of trustees' responsibilities        | 4           |
| Accountants' report                            | 4           |
| Statement of Financial Activities              | 6           |
| Income and Expenditure account                 | 7           |
| Statement of total recognised gains and losses | 8           |
| Recognised Gains and Losses                    | 9           |
| Movements in Accumulated Funds                 | 9           |
| Balance sheet                                  | 10          |
| Cash flow statement                            | 11          |
| Notes to the accounts                          | 13          |

**YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**  
**Charity Information**

**Trustees**

Marwan Faisal Abdullah Hamood  
Nishuan Foud Mansatti  
Mohammed Mosleh Kassim  
Siham Hoobdar  
Dr Ali Qirbee  
Wali Ali Gamil

**Treasurer**

Wail Ali Gamil

**Accountants**

Mr Mohamed Jibrill Elmi (AFA MIPA)  
26 Grange Road  
Small Heath, Birmingham, B10 9QN  
Tel: 01212703966 Fax: 0121 247 5366  
info@starlinkaccountants.co.uk  
www.starlinkaccountants.co.uk

**Bankers**

TSB Bank Plc  
538 Startford Road  
Springfield  
Birmingham  
B11 4BD

**Registered office**

Greencoat House  
261 - 271 Stratford Road  
Sparkhill  
Birmingham  
B11 1QS

**Registered number**

1057470

## **YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**

### **The report of the trustees for the year ended 31 March 2024**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 31st March 2023.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The Full name of the charity is: YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)

|                                    |   |
|------------------------------------|---|
| <i>Date of formation</i>           | 09 August 1996  |
| <i>The Principal Office is</i>     | 261 - 271 Startford Road Sparkhill Birmingham B11 1QS |
| <i>Charity Registration Number</i> | 1057470   |
| <i>The telephone number is</i>     | 01214483940   |

#### **A summary of the objects of the charity as set out in its governing document.**

Objectives and activities The principal objects of the charity are to benefit people who reside in the Birmingham area and who are of Yemeni or the descendants of the people of Yemeni origin, as follows:

To relieve poverty

To advance education.

##### Activities

General charitable activities  
Education and training  
Disability  
Relief of poverty  
Arts / culture Sports / recreation  
Economic / community development / employment  
Other charitable purposes

##### Help for whom

Children / young people  
Elderly / senior citizens  
People with disability  
People of particular ethnic or racial origin  
General public

##### Help provided

Provide shelter / facilities / open space  
Provide services  
Provide advocacy / advice / information  
Acts as umbrella or resources body  
Other charitable activities

### **Financial Review and Future Plans**

#### **The members of the Board of Trustees of the Charity during the year ended 31st March 2024 were :-**

Marwan Faisal Abdullahi Hamood  
Nishuan Foud Mansatti  
Mohammed Mosleh Kassim  
Siham Hoobdar  
Dr Ali Qirbee

At the Annual General Meeting 05 January 2024

## **YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**

### **The report of the trustees for the year ended 31 March 2024**

#### **Statement of Trustees' Responsibilities**

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

## **YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**

### **Independent Examiner's Report to the members of the charity**

#### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2024**

I report on the financial statements of the Charity on **pages 6** which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 43 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (**effective April 2008**), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

#### **Accountants**

The professional qualifications of the examiner are :-

Mr Mohammd Jibrill Elmi (AFA MIPA)

Tel: 0121 270 3966

Tel: 01212703966 Fax: 0121 247 5366

info@starlinkaccountants.co.uk

www.starlinkaccountants.co.uk

Starlink Accountants

26 Grange Road, Small Heath

Birmingham B10 9QN

The date upon which my opinion is expressed is :-

12 July 2024

**YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

|   | Notes | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Funds<br>Total<br>2024<br>£ | Total Funds<br>2023<br>£ |
|---|-------|------------------------------------|----------------------------------|-----------------------------|--------------------------|
| <b>Incoming resources</b>   |       |                                    |                                  |                             |                          |
| <i>Incoming resources from generated funds</i>  |       |                                    |                                  |                             |                          |
| Activities for generating funds   |       | 38,370                             | -                                | 38,370                      | 19,102                   |
| <b>Total incoming resources</b>   |       | <b>38,370</b>                      | <b>-</b>                         | <b>38,370</b>               | <b>19,102</b>            |
| <b>Costs of charitable activities</b>   |       |                                    |                                  |                             |                          |
| <b>Total resources expended</b>   |       | <b>26,210</b>                      | <b>-</b>                         | <b>26,210</b>               | <b>26,522</b>            |
| <b>Net incoming resources/(net outgoing resources) before transfers between funds</b>           |       |                                    |                                  |                             |                          |
|   |       | 12,160                             | -                                | 12,160                      | (7,420)                  |
| <b>Net incoming resources/(net outgoing resources) before Other recognised gains and losses</b> |       |                                    |                                  |                             |                          |
|   |       | 12,160                             | -                                | 12,160                      | (7,420)                  |
| <b>Other recognised gains and losses</b>  |       |                                    |                                  |                             |                          |
|   |       |                                    |                                  |                             |                          |
| <b>Net movement in funds</b>  |       | <b>12,160</b>                      | <b>-</b>                         | <b>12,160</b>               | <b>(7,420)</b>           |
| <b>Reconciliation of funds</b>  |       |                                    |                                  |                             |                          |
| <i>Total funds brought forward</i>  |       |                                    |                                  |                             |                          |
|   |       | 27,768                             | -                                | 27,768                      | -                        |
| <b>Total Funds carried forward</b>  |       | <b>39,928</b>                      | <b>-</b>                         | <b>39,928</b>               | <b>(7,420)</b>           |

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on [page 10](#) as required by the said statement.

All activities derive from continuing operations

**Income and Expenditure Account**  
**for the year ended 31 March 2024**

|  | 2024<br>£     | 2023<br>£      |
|--|---------------|----------------|
| <b>Turnover</b>  | 38,370        | 19,102         |
| Direct costs of turnover                                   | 26,210        | 26,522         |
| <b>Gross surplus/(deficit)</b>                             | <b>12,160</b> | <b>(7,420)</b> |
| <b>Operating surplus/(deficit)</b>                         | <b>12,160</b> | <b>(7,420)</b> |
| <b>Surplus/(deficit) on ordinary activities before tax</b> | <b>12,160</b> | <b>(7,420)</b> |
| <b>Surplus/(deficit) for the financial year</b>            | <b>12,160</b> | <b>(7,420)</b> |
| Gift Aid Payments  | -             | -              |
| <b>Retained surplus/(deficit) for the financial year</b>   | <b>12,160</b> | <b>(7,420)</b> |



**YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

**Statement of Total Recognised Gains and Losses**  
**for the year ended 31 March 2024**

|  | 2024          | 2023           |
|--|---------------|----------------|
| Excess of Expenditure over income before realisation of assets | 12,160        | (7,420)        |
| Loss per Profit and Loss account                               | 12,160        | (7,420)        |
| <b>Net Movement in funds before taxation</b>                   | <b>12,160</b> | <b>(7,420)</b> |

**Movements in revenue and capital funds**  
**for the year ended 31 March 2024**

| Revenue accumulated funds                    | Unrestricted Funds | Restricted Funds | Total Funds   | Last year Total Funds |
|--|--------------------|------------------|---------------|-----------------------|
|  | 2024               | 2024             | 2024          | 2023                  |
|  | £                  | £                | £             | £                     |
| Accumulated funds brought forward            | 34,817             | -                | 34,817        | -                     |
| Recognised gains and losses before transfers | 12,160             | -                | 12,160        | (7,420)               |
|  | 46,977             | -                | 46,977        | (7,420)               |
| <b>Closing revenue accumulated funds</b>     | <b>46,977</b>      | <b>-</b>         | <b>46,977</b> | <b>(7,420)</b>        |

| Summary of funds          | Designated Funds | Unrestricted Funds | Restricted Funds | Total Funds | Last Year Total Funds |
|---------------------------|------------------|--------------------|------------------|-------------|-----------------------|
|                           | 2024             | 2024               | 2024             | 2024        | 2023                  |
| Revenue accumulated funds | -                | 46,977             | -                | 46,977      | (7,420)               |

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

**YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)****Balance Sheet****as at 31 March 2024**

|   | Notes | 2024<br>£     | 2023<br>£     |
|---|-------|---------------|---------------|
| <b><i>The assets and liabilities of the charity :</i></b> |       |               |               |
| Tangible assets   | 8     | 8,650         | 8,650         |
| <b>Total fixed assets</b>                                 |       | <b>8,650</b>  | <b>8,650</b>  |
| <b>Current assets</b>                                     |       |               |               |
| Cash at bank and in hand                                  |       | 22,133        | 22,133        |
| amounts due within one year                               | 7     | (517)         | (3,015)       |
| <b>Net current assets</b>                                 |       | <b>21,616</b> | <b>19,118</b> |
| <b>Total assets less current liabilities</b>              |       | <b>30,266</b> | <b>27,768</b> |
| <b>Creditors:-</b>  |       |               |               |
| amounts due after more than one year                      |       | -             | -             |
| <b>Net assets including pension asset / liability</b>     |       | <b>30,266</b> | <b>27,768</b> |
| <b><i>The funds of the charity :</i></b>                  |       |               |               |
| <b>Unrestricted income funds</b>                          |       |               |               |
| Unrestricted revenue accumulated funds                    |       | 27,768        | 34,817        |
| Net revenue funds   |       | 2,498         | - 7,049       |
| <b>Unrestricted capital funds</b>                         |       |               |               |
| Designated fixed asset funds                              |       | -             | -             |
| <b>Total unrestricted funds</b>                           |       | <b>30,266</b> | <b>27,768</b> |
| <b>Restricted income funds</b>                            |       |               |               |
| <b>Restricted capital funds</b>                           |       |               |               |
| <b>Total restricted funds</b>                             |       | <b>-</b>      | <b>-</b>      |
| <b>Total charity funds</b>                                |       | <b>30,266</b> | <b>27,768</b> |

Marwan Faisal Abdullah Hamood

**Trustee****Approved by the trustees on 12 July 2024**

**YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**  
**Cash Flow Statement**  
**for the year ended 31 March 2024**

|   | <b>2024</b>   | <b>2023</b>    |
|---|---------------|----------------|
|   | <b>£</b>      | <b>£</b>       |
| <b>Cash generated from operations</b>                           |               |                |
| Operating profit  | 12,160        | 9,666          |
| Reconciliation to cash generated from operations:               |               |                |
| Depreciation  |               | -              |
| Amortisation of goodwill  | -             | -              |
| Decrease in stocks  | -             | -              |
| Decrease in debtors   | -             | -              |
| Decrease in creditors   | (2,498)       | -              |
|   | <u>9,662</u>  | <u>9,666</u>   |
| <b>Cash from other sources</b>                                  |               |                |
| Interest received   | -             | -              |
| Dividends received and gift aid received from subsidiaries      | -             | -              |
| Grants received for the acquisition of fixed assets             | -             | -              |
| New long-term bank borrowings                                   | -             | -              |
| New finance leases and HP contracts                             | -             | -              |
| Proceeds from sale of intangible fixed assets                   | -             | -              |
| Proceeds from sale of tangible fixed assets                     | -             | -              |
| Proceeds from sale of investments                               | -             | -              |
|   | <u>-</u>      | <u>-</u>       |
| <b>Application of cash</b>                                      |               |                |
| Interest paid   | -             | -              |
| Tax paid  | -             | -              |
| Dividends paid and gift aid paid                                | -             | -              |
| Purchase of intangible fixed assets                             | -             | -              |
| Purchase of tangible fixed assets                               | -             | (4,796)        |
| Purchase of investments   | -             | -              |
| Redemption of finance leases and HP contracts on sale of assets | -             | -              |
| Repayment of amounts borrowed                                   | -             | -              |
|   | <u>-</u>      | <u>(4,796)</u> |
| <b>Net increase in cash</b>                                     | 9,662         | 4,870          |
| Cash at bank and in hand less overdrafts at 1 April             | <u>22,133</u> | <u>1,000</u>   |
| <b>Cash at bank and in hand less overdrafts at 31 March</b>     | <u>31,795</u> | <u>22,133</u>  |
| <b>Consisting of:</b>   |               |                |
| Cash at bank and in hand  | 33,776        | 22,133         |
| Overdrafts  | -             | -              |
|   | <u>33,776</u> | <u>22,133</u>  |
| <b>Major non-cash transactions</b>                              |               |                |
| Capital value of new finance lease arrangements                 | <u>-</u>      | <u>-</u>       |

## **YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**

### **Notes to the Accounts**

**for the year ended 31 March 2024**

#### **1 Accounting policies**

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005, adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

In so far as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

#### ***Accounting convention***

#### ***Incoming Resources***

#### ***Fixed assets and depreciation***

**YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**3 Surplus/(deficit) for the financial year** **2024**  
**£**

**This is stated after crediting :-**

**Revenue Turnover from ordinary activities** **38,370**

**and after charging:-**

Rentals and Rates **-**

Funds belonging to the charity have been used for the charitable activities for the benefit of the charity the sum expended on such activities was as indicated in the above schedule.

**4 Statement that no expenses were paid to trustees or connected persons**

**5 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005)**

Various items which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and which should be read together with these notes.

**6 Staff Costs and Emoluments** **2024**  
**£**

Gross Salaries **-**

**YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**7 Creditors: amounts falling due within one year** **2024**  
**£**

Amounts due to associated or subsidiary undertakings 517

**8 Analysis of the Net Movement in Funds** **2024**  
**£**

Net movement in funds from Statement of Financial Activities 12,160

Net resources applied on functional fixed assets 12,160

**Net movement in funds available for future activities** **24,320**

**9 Particulars of Individual Funds and analysis of assets and liabilities representing funds**

|                       | funds         | funds        | funds    |
|-----------------------|---------------|--------------|----------|
|                       | £             | £            | £        |
| Tangible Fixed Assets | 8,650         | -            | -        |
| Current Assets        | 22,133        | -            | -        |
| Current Liabilities   | (517)         | -            | -        |
|                       | <u>30,783</u> | <u>2,498</u> | <u>-</u> |
|                       | 61,049        |              |          |
|                       | £             | £            | £        |

| Funds at<br>2023 | Movements<br>in<br>Funds<br>as below | Transfers<br>Between<br>funds |
|------------------|--------------------------------------|-------------------------------|
| £                | £                                    | £                             |
| <u>27,768</u>    | <u>54,397</u>                        | <u>-</u>                      |

(27,768) (54,397) -

**Analysis of movements in funds as shown in the table above**

| Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Gains &<br>Losses<br>£ |
|----------------------------|----------------------------|------------------------|
| <u>38,370</u>              | <u>26,210</u>              | <u>-</u>               |
| (38,370)                   | (26,210)                   | -                      |

**YEMENI COMMUNITY ASSOCIATION (BIRMINGHAM)**  
**Schedule to the Statement of Financial Activities**

|  | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds | Prior Period<br>Total Funds |
|--|-----------------------|---------------------|----------------|-----------------------------|
|  | 2024                  | 2024                | 2024           | 2023                        |
|  | £                     | £                   | £              | £                           |
| <b>Incoming Resources</b>                                    |                       |                     |                |                             |
| <b>Donations</b>   |                       |                     |                |                             |
| <b>Grants, legacies and donations</b>                        |                       |                     |                |                             |
| <b>Activities for generating funds</b>                       |                       |                     |                |                             |
| Members' Contributions                                       | 4,190                 | -                   | <b>4,190</b>   | <b>4,661</b>                |
| Grants   | 20,500                | -                   | <b>20,500</b>  | <b>12,500</b>               |
| Other Income   | 13,680                | -                   | <b>13,680</b>  | <b>1,941</b>                |
| <b>Total of activities for generating funds</b>              | <b>38,370</b>         | <b>-</b>            | <b>38,370</b>  | <b>19,102</b>               |
| <b>Total Incoming Resources</b>                              | <b>38,370</b>         | <b>-</b>            | <b>38,370</b>  | <b>19,102</b>               |
| <b>Costs of generating funds</b>                             |                       |                     |                |                             |
| <b>Charitable expenditure</b>                                |                       |                     |                |                             |
| Gross wages and salaries - charitable activities             | 14,289                | -                   | 14,289         | 9,632                       |
|  | <b>14,289</b>         | <b>-</b>            | <b>14,289</b>  | <b>9,632</b>                |
| <b>Employee costs:</b>                                       |                       |                     |                |                             |
| Training and welfare   | -                     | -                   | -              | 1,870                       |
|  | <b>-</b>              | <b>-</b>            | <b>-</b>       | <b>1,870</b>                |
| <b>Premises Costs</b>  |                       |                     |                |                             |
| Rent Payable   | 4,800                 | -                   | -              | 4,800                       |
| Rates, water and service charges                             | 1,482                 | -                   | -              | 1,406                       |
| Light and heat   | -                     | -                   | -              | 3,106                       |
|  | <b>6,685</b>          | <b>-</b>            | <b>-</b>       | <b>9,312</b>                |
| <b>General administrative expenses:</b>                      |                       |                     |                |                             |
| Telephone and fax  | 383                   | -                   | -              | 319                         |
| Stationery and printing                                      | 95                    | -                   | 95             | -                           |
| Equipment expenses   | 259                   | -                   | 259            | -                           |
| Ramadan Iftar  | 422                   | -                   | 422            | 271                         |
| Events & Activities  | 2,610                 | -                   | -              | 2,578                       |
| Admin costs  | -                     | -                   | -              | 956                         |
| Advertising and PR   | 277                   | -                   | 277            | 371                         |
| Venue Hire   | 1,190                 | -                   | 1,190          | -                           |
|  | <b>5,236</b>          | <b>-</b>            | <b>2,243</b>   | <b>4,495</b>                |
| <b>Professional fees in support of charitable activities</b> |                       |                     |                |                             |
| Accountancy fees other than examiners/auditors               | -                     | -                   | -              | 450                         |
| Consultancy fees   | -                     | -                   | -              | 763                         |
|  | <b>-</b>              | <b>-</b>            | <b>-</b>       | <b>1,213</b>                |
| <b>Total Support costs</b>                                   | <b>26,210</b>         | <b>-</b>            | <b>16,532</b>  | <b>26,522</b>               |
| <b>Total Expended on Charitable Activities</b>               | <b>26,210</b>         | <b>-</b>            | <b>16,532</b>  | <b>26,522</b>               |