

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

England & Wales · Charity number 1109403

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05038048](#)

**Registered** 2005-05-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Yemeni Community Association In San  
Greets Green Access Centre  
Tildasley Street  
West Bromwich  
B70 9SJ

**Phone** 01215253909

**Email** [info@yca-sandwell.org.uk](mailto:info@yca-sandwell.org.uk)

**Website** [www.yca-sandwell.org.uk](http://www.yca-sandwell.org.uk)

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE INHABITANTS OF SANDWELL, IN PARTICULAR THE YEMENI COMMUNITY BY THE ADVANCEMENT OF EDUCATION AND TRAINING AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF SAID INHABITANTS.

**Activities:** To respond to the wishes & needs of the Yemeni community & other families in the Sandwell area, by providing cultural orientation, educational development & skills-training for children & adults through the provision of accessible community services & activities run by the YCA.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** SANDWELL
- Sandwell

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£481,908	£461,431	-	-
2024-03-31	£492,222	£435,500	-	-
2023-03-31	£483,200	£385,819	-	-
2022-03-31	£403,064	£301,639	-	-
2021-03-31	£405,525	£278,389	-	-

## Trustees

Name	Role	Appointed
<b>IMAD ALMUFLEHI</b>	Chair	2011-12-13
Adel Saeed Ahmed		2026-02-04
Amaar Saeed		2023-03-09
Mohamed Abdulrub		2024-01-27
Mohamed Alsalahi		2023-03-09
Nabeel Yafai		2026-02-04
<b>SALEM AHMED</b>		
Wasiem Al-muflahi		2023-03-09

**YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**

England & Wales - Charity number 1109403

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# Accounts

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Charity registration number 1109403

Company registration number 05038048 (England and Wales)

**YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Salem Ahmed Imad Almuflehi Ali Yahya Saeed Wasiem Al-Muflahi Mohamed Alsalahi Zachariah Muflihi Ammar Saeed Mohamed Abdulrub
<b>Charity number (England and Wales)</b>	1109403
<b>Company number</b>	05038048
<b>Registered office</b>	Greets Green Access Centre Tildasley Street West Bromwich Birmingham B70 9SJ
<b>Independent examiner</b>	Mohammed Yaseen ACCA Soho House 362 - 364 Soho Road Birmingham B21 9QL

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# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

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# **YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Objectives and activities**

##### **Objectives and aims**

The main aims and objectives of YCA are as follows:-

- 1) To develop a community based organisation that serves the needs and aspirations of the Yemeni population and the wider community in Sandwell
- 2) Developing a cultural identity for youth
- 3) Providing advice and information
- 4) Providing a point of reference and access for other groups within Sandwell

The YCA provides services and activities to the community in the following areas:-

- 1) Education and Training
- 2) Social Welfare
- 3) Health Development
- 4) Youth Development
- 5) Cultural Activities

##### **Public benefit**

The charity is a public benefit entity and the trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives. Main activities undertaken during the year contribute to the charity's purpose for the public benefit.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### Achievements and performance

#### 1. Introduction

The Yemeni Community Association (YCA) is pleased to present its Annual General Meeting (AGM) report for the period April 2024 to March 2025. This year has been marked by significant achievement, resilience, and growth across all areas of service delivery. Despite funding changes, local challenges, and increasing community need, YCA continued to provide high-quality, culturally sensitive support to residents across Sandwell.

Across our education, health, youth work, and cultural programmes, the organisation engaged over 350 beneficiaries, demonstrating both the depth of community reliance on YCA and the sustained impact of our services.

#### 2. Education, ESOL & Skills Development

YCA continued to deliver a wide range of learning opportunities that address language barriers, improve employment prospects, and promote social inclusion.

##### Let's Talk English

- 54 learners enrolled
- 3 weekly classes delivered
- Self-funded following the end of Lottery Wellbeing funding
- High demand demonstrating essential need for accessible conversational English

##### SLN ESOL – Main Site (Sandwell Consortium)

- 40 learners across two levels
- 60 Guided Learning Hours per learner
- Smooth transition maintained following tutor departure in April 2025

##### ESOL – Wednesday Classes

- 39 learners
- 76 Guided Learning Hours
- Independently sustained after Lottery-funded project ended

##### SLN ESOL – Cradley Heath

- 12 learners, 1 volunteer
- 60 Guided Learning Hours
- Relocation required due to planned centre demolition

##### Skills for Sandwell

- 27 participants supported with CVs, job searches and interview preparation
- Personalised 1-to-1 interventions until programme closure in March 2025

##### Reach & Reconnect (Digital Inclusion)

- 46 participants
- Digital literacy, IT skills, and health-awareness sessions
- Improved digital independence and confidence among residents

##### Overall Impact

Across all adult learning programmes, 218 people accessed language, digital and employability support. These services have been critical in enabling residents to integrate, find work, and participate fully in community life.

#### 3. Health & Wellbeing: Cancer Support Programmes

YCA continues to play a key role in reducing health inequalities by offering tailored, culturally appropriate cancer support.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Let's Talk Hope**

The Let's Talk Hope project provides peer support, emotional wellbeing assistance, and practical help to individuals and families affected by cancer. Key activities included:

- Drop-ins, home visits, welfare checks
- Emotional and cultural support for those facing diagnosis or treatment
- Collaboration with health and voluntary partners
- Growing reputation across Sandwell as a trusted support service

### **Community Cancer Connectors (CCC)**

A major 2.5-year programme funded by Macmillan (£670,000) and managed by Black Country ICB, delivered in partnership with leading community organisations.

### **Key achievements**

- Awareness sessions delivered in community centres, mosques, women's groups, colleges and social groups
- One-to-one support, signposting and navigation of cancer services
- Representation at health panels, conferences and public events
- Important community insight gathered around cancer myths, stigma and barriers to screening

### **Impact**

These two programmes have improved cancer literacy, increased early support-seeking behaviour, and strengthened links between communities and clinical services.

### **4. Youth Programme**

The Youth Programme engaged 136 young people, delivering academic support, structured activities, and gender-specific youth provision that promotes wellbeing and resilience.

#### **Tuition Centre**

- 30 students supported (KS2 & KS4)
- 21 tuition sessions delivered
- 85% improved English/Maths performance
- 90% reported increased confidence and motivation

#### **Holiday Activities & Food Programme (HAF)**

- 3 major holiday schemes delivered
- 100+ young people engaged
- 45 activity sessions
- 600+ healthy meals provided
- 95% learned new skills; 80% reported improved wellbeing

#### **Males Only & Females Only Youth Clubs**

- 52 weekly sessions
- 86 regular participants (58 girls, 28 boys)
- 88% reported increased confidence and social skills
- Safe, culturally appropriate youth spaces

### **Impact**

The programme has strengthened youth resilience, reduced social isolation, and provided vital personal and academic development.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **5. Cultural Centre & Community Services**

The YCA Cultural Centre remains a vibrant community hub offering faith-based, educational and wellbeing services.

##### **Tahfeedh School**

- Popular Quran, Tajweed and Islamic studies classes
- Delivered by qualified, DBS-checked teachers
- Provision for children (7–18) and adults

##### **Daily Prayers & Jumu'ah**

- Centre open for all daily prayers
- Approx. 400 attendees at Friday and Eid prayers
- Bilingual khutbah covering wellbeing, family issues, PREVENT, environment and social topics

##### **Ramadan Programme**

- Tarawih, Tahajud and I'tikaaf
- Fundraising for local and international causes

##### **Counselling Services**

- Free support delivered by a qualified counsellor
- Issues addressed include anxiety, depression, PTSD, trauma, relationships, addiction and low self-esteem

##### **Workshops & Seminars**

- Weekly Seerah study circle
- Plans for expanded learning sessions

##### **Maintenance & Sustainability**

- Continuous improvement and deep cleaning of facilities
- Ongoing campaigns to grow standing-order donor base
- The centre remains dependent on public generosity to remain sustainable and debt-free

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Financial review

##### Financial position

Overall, YCA has raised funds totalling £481,908 with the expenditure for the year totalling £461,431 leaving the organisation with a surplus of £20,477. This leaves £1,394,499 in our funds to be carried forward at 31 March 2025.

The financial future is looking healthy, the Conference room rental at the Greets Green Access Centre and room rental at Lodge Community Centre are steadily getting better.

The YCA continues to explore grant opportunities to help provide the services that the local community need and have been relatively successful. Donations from the YCA Cultural Centre Masjid have been steady from our generous congregation who are happy to donate for the masjid and to keep it one of the organisations most successful projects.

Another long-term future plan we have is to try and raise funds to purchase the lease of the YCA land adjacent to the centre from SMBC to increase parking availability. Negotiations have started; however, it could be a number of years before this becomes reality.

##### Conclusion

This year reflects the YCA's dedication to supporting the diverse needs of Sandwell's communities. Through sustained delivery across multiple programmes, the organisation has:

- Supported over 350 individuals
- Strengthened partnerships with health, education and community organisations
- Demonstrated financial resilience by self-funding essential services where necessary
- Expanded culturally sensitive provision in health, youth engagement, skills development and community support

The continued trust placed in YCA by residents, funders and partners demonstrates the organisation's vital role as an anchor institution in Sandwell. YCA remains committed to delivering inclusive, high-quality services that empower residents, reduce inequalities, and build stronger, healthier communities.

##### Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be approximately six months of the resources expended.

##### Funding Policy

YCA is committed to sustainable development and management practices to support and enhance our activities and ideas in all areas of our organisation. We ensure fund management is an integral part of our decision making processes. To achieve this policy, we adopt a structured management approach to minimise adverse outcomes in all our activities.

Funds held at 31 March 2025 were as follows:-

##### Unrestricted funds

General funds: £139,804

Designated funds: £200,000

Restricted funds: £1,054,695

The trustees agreed to create a designated fund for the purpose of future capital projects. Refer to note 16 on page 16 for further details.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Structure, governance and management**

#### **Governing document**

The Yemeni Community Association was first established in 1997 and on 12 August 1998 became a registered charity and held its first elections to nominate the YCA Management Committee. On 9 February 2006 the Association incorporated and became Yemeni Community Association in Sandwell Limited (YCA). On 1 April 2006, operations commenced through the Limited Company.

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

YCA continuously strives to identify suitably skilled and experienced people from all communities. Trustees are appointed or reappointed at the Annual General Meeting in accordance with the Articles of Association.

#### **Organisational structure**

The YCA constitution provides for a minimum of four and a maximum of nine Management Committee members, these members being elected at the annual general meeting by YCA members. In addition, the Management Committee may appoint an additional two co-opted members; however, these have no voting rights on the Committee.

#### **Key management remuneration**

No remuneration directly or indirectly, out of the funds, was paid or is payable for the year to any Management Committee member or to any person or persons known to be connected with any of them.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Salem Ahmed

Imad Almufflehi

Ali Yahya Saeed

Wasiem Al-Mufflahi

Mohamed Alsalahi

Zachariah Mufflihi

Ammar Saeed

Nadia Hafedh

(Resigned 9 May 2025)

Mohamed Abdulrub

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees report was approved by the Board of Trustees.



Salem Ahmed

**Trustee**

14 November 2025

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

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I report to the trustees on my examination of the financial statements of Yemeni Community Association In Sandwell Limited (the ) for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the trustees of the (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

Since the 's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of UK, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 in order to enable a proper understanding of the financial statements to be reached.

*M Yaseen*

M Yaseen (Dec 11, 2025 09:20:33 GMT)

**Mohammed Yaseen ACCA**

Soho House

362 - 364 Soho Road

Birmingham

B21 9QL

14 November 2025

## YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds designated 2025 £	Restricted funds general 2025 £	Total Unrestricted funds 2025 £	Unrestricted funds designated 2024 £	Restricted funds general 2024 £	Total 2024 £
<b>Income from:</b>								
Donations and legacies	2	86,735	-	284,053	370,788	110,017	293,802	403,819
Investments	3	111,120	-	-	111,120	88,403	-	88,403
<b>Total income</b>		197,855	-	284,053	481,908	198,420	293,802	492,222
<b>Expenditure on:</b>								
Charitable activities	4	206,470	-	254,961	461,431	194,032	241,468	435,500
<b>Net income/(expenditure) for the year before transfers</b>		(8,615)	-	29,092	20,477	4,388	52,334	56,722
Gross transfers between funds		(100,000)	100,000	-	-	-	-	-
<b>Net movement in funds</b>		(108,615)	100,000	29,092	20,477	4,388	52,334	56,722
Fund balances at 1 April 2024		248,419	100,000	1,025,603	1,374,022	244,031	973,269	1,317,300
<b>Fund balances at 31 March 2025</b>		139,804	200,000	1,054,695	1,394,499	248,419	1,025,603	1,374,022

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		761,098		772,524
Investments	11		244,031		244,031
			<u>1,005,129</u>		<u>1,016,555</u>
<b>Current assets</b>					
Debtors	12	40,249		24,671	
Cash at bank and in hand		409,556		364,122	
		<u>449,805</u>		<u>388,793</u>	
<b>Creditors: amounts falling due within one year</b>	14	(60,435)		(31,326)	
Net current assets			<u>389,370</u>		<u>357,467</u>
<b>Total assets less current liabilities</b>			<u>1,394,499</u>		<u>1,374,022</u>
<b>Income funds</b>					
Restricted funds - general			1,054,695		1,025,603
Unrestricted funds - designated			200,000		100,000
Unrestricted funds - general			139,804		248,419
			<u>1,394,499</u>		<u>1,374,022</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14 November 2025



Salem Ahmed  
Trustee

Company registration number 05038048

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Yemeni Community Association In Sandwell Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Greets Green Access Centre, Tildasley Street, West Bromwich, Birmingham, B70 9SJ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the trustees for particular capital projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### 1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long Leasehold	over the life of lease
Fixtures and fittings	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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**1 Accounting policies**

**(Continued)**

**1.7 Investment properties**

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

**1.8 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**1.9 Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 2 Donations and legacies

	Unrestricted funds	Restricted funds general	Total Unrestricted funds	Restricted funds general	Total
	2025	2025	2025	2024	2024
	£	£	£	£	£
Donations and gifts	-	103,092	103,092	-	115,709
Grants	86,735	180,961	267,696	110,017	288,110
	<u>86,735</u>	<u>284,053</u>	<u>370,788</u>	<u>110,017</u>	<u>403,819</u>
<b>Donations and gifts</b>					
Donations	-	81,152	81,152	-	99,069
Subscriptions	-	21,940	21,940	-	16,640
	<u>-</u>	<u>103,092</u>	<u>103,092</u>	<u>-</u>	<u>115,709</u>
<b>Grants receivable for core activities</b>					
SCVO	-	-	-	8,782	8,782
Advice	-	18,661	18,661	-	17,161
BBC Children in Need	-	-	-	-	6,494
Big Lottery - Wellbeing Project	-	-	-	-	70,047
Controlling Migration Fund	-	-	-	-	17,829
Sandwell Consortium - Reach& Reconnect	-	15,032	15,032	-	19,937
Community Matters	-	-	-	-	9,945
Sandwell Consortium SLN	-	15,965	15,965	-	-
Main Grant	37,560	-	37,560	37,560	37,560
Mercy Relief	-	-	-	10,500	10,500
McMillan	-	50,522	50,522	-	-
Islamic Relief	-	23,400	23,400	-	-
COLT	-	1,374	1,374	-	-
Skills for Sandwell	-	14,716	14,716	-	-
Social Inclusion Luncheon Club	17,175	-	17,175	17,175	17,175
Summer Play Scheme	-	23,307	23,307	-	17,028
Sandwell Consortium - SHIP Programme	-	17,984	17,984	-	19,652
Tudor Trust	32,000	-	32,000	36,000	36,000
	<u>86,735</u>	<u>180,961</u>	<u>267,696</u>	<u>110,017</u>	<u>288,110</u>

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Income from investments	17,525	15,300
Interest received	4,080	3,271
Rents received	89,515	69,832
	<u>111,120</u>	<u>88,403</u>

### 4 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2025	2024
	£	£
Pensions	575	-
Depreciation and impairment	17,776	16,252
Employers NI	10,043	9,369
Refreshments	36,491	48,942
Sessional workers	22,379	21,509
Subscriptions	2,537	2,923
Wages	200,557	196,240
Donations	7,537	1,606
	<u>297,895</u>	<u>296,841</u>
Share of support costs (see note 5)	145,204	134,851
Share of governance costs (see note 5)	18,332	3,808
	<u>461,431</u>	<u>435,500</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	206,470	194,032
Restricted funds - general	254,961	241,468
	<u>461,431</u>	<u>435,500</u>

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 5 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Bad debts	11,499	-	11,499	14,358	-	14,358
Bank charges	316	-	316	795	-	795
Cleaning	996	-	996	1,377	-	1,377
Computer expenses	8,198	-	8,198	3,666	-	3,666
Consultancy fees	3,865	-	3,865	1,950	-	1,950
Equipment expensed	3,392	-	3,392	2,487	-	2,487
Insurance	4,086	-	4,086	5,870	-	5,870
Light and heat	68,292	-	68,292	42,346	-	42,346
Motor expenses	427	-	427	3,187	-	3,187
Premises expenses	12,109	-	12,109	18,544	-	18,544
Printing, postage and stationery	10,399	-	10,399	3,968	-	3,968
Professional and consultancy fees	1,684	-	1,684	1,120	-	1,120
Rates	2,038	-	2,038	4,125	-	4,125
Repairs and maintenance	5,172	-	5,172	21,831	-	21,831
Telephone	10,477	-	10,477	8,496	-	8,496
Staff training & welfare	2,254	-	2,254	730	-	730
Audit fees	-	3,300	3,300	-	3,175	3,175
Legal and professional	-	15,032	15,032	-	633	633
	<u>145,204</u>	<u>18,332</u>	<u>163,536</u>	<u>134,851</u>	<u>3,808</u>	<u>138,659</u>
Analysed between						
Charitable activities	<u>145,204</u>	<u>18,332</u>	<u>163,536</u>	<u>134,851</u>	<u>3,808</u>	<u>138,659</u>

### 6 Net movement in funds

**2025**  
£

**2024**  
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	3,300	3,175
Depreciation of owned tangible fixed assets	17,776	16,252
	<u>21,076</u>	<u>19,427</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	13	14
	<u>13</u>	<u>14</u>

### Employment costs

	2025 £	2024 £
Other pension costs	575	-
	<u>575</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

	Long Leasehold £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	877,742	28,317	906,059
Additions	-	6,349	6,349
	<u>877,742</u>	<u>34,666</u>	<u>912,408</u>
At 31 March 2025	877,742	34,666	912,408
	<u>877,742</u>	<u>34,666</u>	<u>912,408</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	121,158	12,376	133,534
Depreciation charged in the year	11,683	6,093	17,776
	<u>132,841</u>	<u>18,469</u>	<u>151,310</u>
At 31 March 2025	132,841	18,469	151,310
	<u>132,841</u>	<u>18,469</u>	<u>151,310</u>
<b>Carrying amount</b>			
At 31 March 2025	744,901	16,197	761,098
	<u>744,901</u>	<u>16,197</u>	<u>761,098</u>
At 31 March 2024	756,584	15,940	772,524
	<u>756,584</u>	<u>15,940</u>	<u>772,524</u>

### 11 Investment property

	2025 £
<b>Fair value</b>	
At 1 April 2024 and 31 March 2025	244,031
	<u>244,031</u>

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 12 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	37,365	23,502
Other debtors	2,884	1,169
	<u>40,249</u>	<u>24,671</u>

### 13 Loans and overdrafts

	2025	2024
	£	£
Bank loans	<u>7,357</u>	<u>723</u>
Payable within one year	<u>7,357</u>	<u>723</u>

### 14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	13	7,357	723
Other taxation and social security		6,770	3,881
Trade creditors		10,342	5,455
Other creditors		35,966	21,267
		<u>60,435</u>	<u>31,326</u>

### 15 Retirement benefit schemes

	2025	2024
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>575</u>	<u>-</u>

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

### 16 Designated funds

YCA has set aside £200,000 as designated funds to purchase the lease of the YCA land adjacent to the centre from SMBC to increase parking availability.

### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).







# Accounts for YCA

Final Audit Report

2025-12-12

Created:	2025-12-11
By:	BAY Accountants Ltd (info@bay-accounting.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAFXg4_9bVqE3JU1VbMwIC4j6prMwhDlbl

## "Accounts for YCA" History

-  Document created by BAY Accountants Ltd (info@bay-accounting.co.uk)  
2025-12-11 - 9:39:40 AM GMT
-  Document emailed to yhaia@yca-sandwell.org.uk for signature  
2025-12-11 - 9:40:45 AM GMT
-  Email viewed by yhaia@yca-sandwell.org.uk  
2025-12-11 - 3:38:40 PM GMT
-  Signer yhaia@yca-sandwell.org.uk entered name at signing as Salem Ahmed  
2025-12-12 - 10:37:58 AM GMT
-  Document e-signed by Salem Ahmed (yhaia@yca-sandwell.org.uk)  
Signature Date: 2025-12-12 - 10:38:00 AM GMT - Time Source: server
-  Agreement completed.  
2025-12-12 - 10:38:00 AM GMT

**YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**

England & Wales - Charity number 1109403

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# Accounts

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**Charity registration number 1109403**

**Company registration number 05038048 (England and Wales)**

**YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Salem Ahmed Anice Almuflihi Imad Almuflehi Ali Yahya Saeed Wasiem Al-Muflihi Mohamed Alsalahi Zachariah Muflihi Ammar Saeed	(Appointed 9 March 2023) (Appointed 9 March 2023) (Appointed 9 March 2023) (Appointed 9 March 2023)
<b>Charity number</b>	1109403	
<b>Company number</b>	05038048	
<b>Registered office</b>	Greets Green Access Centre Tildasley Street West Bromwich Birmingham B70 9SJ	
<b>Independent examiner</b>	Mohammed Yaseen ACCA 125 Friary Road Birmingham West Midlands B20 1AL	

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# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

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Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

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# **YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Objectives and activities**

#### **Objectives and aims**

The main aims and objectives of YCA are as follows:-

- 1) To develop a community based organisation that serves the needs and aspirations of the Yemeni population and the wider community in Sandwell
- 2) Developing a cultural identity for youth
- 3) Providing advice and information
- 4) Providing a point of reference and access for other groups within Sandwell

The YCA provides services and activities to the community in the following areas:-

- 1) Education and Training
- 2) Social Welfare
- 3) Health Development
- 4) Youth Development
- 5) Cultural Activities

#### **Public benefit**

The charity is a public benefit entity and the trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives. Main activities undertaken during the year contribute to the charity's purpose for the public benefit.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

---

### **Achievements and performance**

#### **Charitable activities**

During these last 12 months the YCA continued to deliver most needed services in the community, below is a brief summary around each area the organisation worked on: -

Reflecting on the year 2022/23 at the Yemeni Community Association (YCA), we acknowledge the challenges and celebrate the resilience displayed by our members, communities, management committee, and workforce. In the aftermath of the Covid-19 pandemic's second year, our recovery phase presented opportunities to resume normal face-to-face activities and address emerging needs. We recognise the changed landscape and remain committed to adapting to ensure the YCA remains responsive.

#### **Organisational Developments:**

**Management Committee Succession:** To secure the YCA's future, we implemented a shadowing programme, nurturing a talent pipeline for the management committee. This initiative welcomed four new, young graduates to the YCA board, aspiring to inspire them to become future full board members.

**Gender Representation:** Despite efforts, we acknowledge the absence of female representation on the management committee. In response, we plan to consult with our female members to understand and overcome barriers to participation.

**Adaptation of Conference Facilities:** With changing work patterns favouring virtual meetings, we converted a conference room into an office space, addressing concerns about income generation. Future plans involve consulting with communities to optimise the use of our conference facilities.

#### **Community Engagement and Priorities:**

**Reconnection Initiatives:** Face-to-face reconnection with our members revealed concerns and barriers, emphasising the need for proactive responses. Our upcoming priorities include mental health, reducing isolation, addressing health inequalities, and enhancing digital inclusion.

#### **Acknowledgements and Gratitude:**

We express our heartfelt gratitude to all funders for their vital financial support during these turbulent times. Their contributions enabled us to sustain services, activities, and the day-to-day operations of our centres.

#### **Let's Talk Hope Cancer Support:**

YCA Let's Talk Hope continued its mission, witnessing increased membership and recognition. Founder Ameena received prestigious awards, affirming the impact on cancer patients and survivors.

#### **Digital Health and Wellbeing Initiative:**

**Family Fun Day and Community Engagement:** Introduced digital health at a Family Fun Day event, engaging with community members and collecting information from interested individuals.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Chairman summary**

#### **Digital Health Classes:**

Launched digital health classes at the YCA, enrolling over 15 individuals per class. The curriculum focuses on empowering the community, especially the elderly, with digital literacy skills.

Guest Speaker Programme: Planned guest speaker sessions covering digital health in classes, elderly luncheon clubs, and women's well-being events to bridge the gap between digital literacy and health information.

#### **Impactful Programmes in 2023:**

1.Youth Services: Thanks to funding from BBC Children in Need and Sandwell Council, our youth programme has supported 170 young people in overcoming anxiety, loneliness, and isolation. Activities included tuition classes, health awareness programmes, out-of-school holiday programmes, leadership courses, and innovation workshops in partnership with Generation England.

2.Innovative Approach Post Covid Restrictions: The YCA's approach to well-being focused on support, flexibility, empowerment, and recovery. ESOL courses expanded to meet the demand, and new funding sources supported extended provision. The YCA increased services in Cradley Heath, offering health and well-being workshops to engage female participants.

3.ESOL and Language Hub Programmes: Face-to-face ESOL sessions accommodated learners in West Bromwich and Cradley Heath. Conversational English classes, book clubs, and language hubs have positively impacted participants' confidence and language skills.

4.Employability Sessions: ESOL classes incorporated employability sessions, providing practical skills beyond language proficiency to enhance job market success.

5.Well-being Programmes: Women's and Men's Well-being groups addressed mental health, learning new skills, and fostering community connections.

#### **Conclusion:**

As we move forward, the YCA remains dedicated to addressing evolving community needs, fostering inclusivity, and ensuring that our initiatives reflect the dynamic landscape of 2023. We extend our gratitude to all stakeholders, partners, and the community for their ongoing support in making these endeavours possible.

### **Financial review**

#### **Financial position**

Overall, YCA has raised funds totalling £483,200 with the expenditure for the year totalling £385,819 leaving the organisation with a surplus of £97,381. This leaves £1,317,300 in our funds to be carried forward at 31 March 2023.

The future is looking healthier since the last few financial years had been impacted by the pandemic, the Conference room rental at the Greets Green Access Centre and room rental at Lodge Community Centre has steadily got better and are now reaching the levels at pre-pandemic.

The YCA had the opportunity to invest some of our reserves into a property that came on the market at a very reasonable price. The property was purchased in November 2022 and has been rented out since early January 2023 with all rental income going towards the energy costs of the centre which increased considerably in 2023 as our cheap energy fixed contract come to an end.

Also through the YCA Cultural Centre money was raised to help the centre purchase a further property on the same street as the centre in January 2023, this property has been rented out since February 2023 and all income going into the continued running of the YCA Cultural Centre.

Another long term future plan we have is to try and raise funds to purchase the lease of the YCA land adjacent to the centre from SMBC to increase parking availability. Negotiations have started, however it could be 3-5 years before this becomes reality.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be approximately six months of the resources expended.

#### Funding Policy

YCA is committed to sustainable development and management practices to support and enhance our activities and ideas in all areas of our organisation. We ensure fund management is an integral part of our decision making processes. To achieve this policy, we adopt a structured management approach to minimise adverse outcomes in all our activities.

Funds held at 31 March 2023 were as follows:-

#### Unrestricted funds

General funds: £244,031

Designated funds: £100,000

Restricted funds: £973,269

The trustees agreed to create a designated fund for the purpose of future capital projects.

#### Structure, governance and management

##### Governing document

The Yemeni Community Association was first established in 1997 and on 12 August 1998 became a registered charity and held its first elections to nominate the YCA Management Committee. On 9 February 2006 the Association incorporated and became Yemeni Community Association in Sandwell Limited (YCA). On 1 April 2006, operations commenced through the Limited Company.

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Recruitment and appointment of new trustees

YCA continuously strives to identify suitably skilled and experienced people from all communities. Trustees are appointed or reappointed at the Annual General Meeting in accordance with the Articles of Association.

##### Organisational structure

The YCA constitution provides for a minimum of four and a maximum of nine Management Committee members, these members being elected at the annual general meeting by YCA members. In addition, the Management Committee may appoint an additional two co-opted members; however, these have no voting rights on the Committee.

##### Key management remuneration

No remuneration directly or indirectly, out of the funds, was paid or is payable for the year to any Management Committee member or to any person or persons known to be connected with any of them.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Salem Ahmed

Anice Almuflahi

Abdul Monam Ahmed

(Resigned 9 March 2023)

Agim Dervishaj

(Resigned 9 March 2023)

Imad Almufflehi

Adel Saeed

(Resigned 9 March 2023)

Ali Yahya Saeed

Saleh Saeed

(Resigned 9 March 2023)

Wasiem Al-Muflahi

(Appointed 9 March 2023)

Mohamed Alsalahi

(Appointed 9 March 2023)

Zachariah Muflihi

(Appointed 9 March 2023)

Ammar Saeed

(Appointed 9 March 2023)

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees report was approved by the Board of Trustees.



Salem Ahmed (Jan 24, 2024 16:17 GMT)

Salem Ahmed

**Trustee**

23 January 2024

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

---

I report to the trustees on my examination of the financial statements of Yemeni Community Association In Sandwell Limited (the ) for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of UK, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 in order to enable a proper understanding of the financial statements to be reached.

*M Yaseen*

[M Yaseen \(Jan 24, 2024 16:31 GMT\)](#)

**Mohammed Yaseen ACCA**

125 Friary Road  
Birmingham  
West Midlands  
B20 1AL

Dated: 23 January 2024

## YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds designated 2023 £	Restricted funds general 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds designated 2022 £	Restricted funds general 2022 £	Total 2022 £
<b>Income from:</b>								
Donations and legacies	2	94,235	-	328,550	422,785	159,037	212,874	371,911
Investments	3	60,415	-	-	60,415	31,153	-	31,153
<b>Total income</b>		154,650	-	328,550	483,200	190,190	212,874	403,064
<b>Expenditure on:</b>								
Charitable activities	4	130,007	-	255,812	385,819	149,300	152,339	301,639
<b>Net incoming/(outgoing) resources before transfers</b>		24,643	-	72,738	97,381	40,890	60,535	101,425
Gross transfers between funds		174,936	-	(174,936)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		199,579	-	(102,198)	97,381	40,890	60,535	101,425
Fund balances at 1 April 2022		44,452	100,000	1,075,467	1,219,919	3,562	1,014,932	1,118,494
<b>Fund balances at 31 March 2023</b>		244,031	100,000	973,269	1,317,300	44,452	1,075,467	1,219,919

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		775,894		783,733
Investments	10		244,031		-
			<u>1,019,925</u>		<u>783,733</u>
<b>Current assets</b>					
Debtors	11	28,427		13,037	
Cash at bank and in hand		315,784		450,675	
		<u>344,211</u>		<u>463,712</u>	
<b>Creditors: amounts falling due within one year</b>	13	(46,836)		(27,526)	
Net current assets			<u>297,375</u>		<u>436,186</u>
<b>Total assets less current liabilities</b>			<u>1,317,300</u>		<u>1,219,919</u>
<b>Income funds</b>					
Restricted funds - general			973,269		1,075,467
Unrestricted funds - designated			100,000		100,000
Unrestricted funds - general			244,031		44,452
			<u>1,317,300</u>		<u>1,219,919</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23 January 2024



Salem Ahmed (Jan 24, 2024 16:17 GMT)

Salem Ahmed

Trustee

Company registration number 05038048

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

#### Charity information

Yemeni Community Association In Sandwell Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Greets Green Access Centre, Tildasley Street, West Bromwich, Birmingham, B70 9SJ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the trustees for particular capital projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### 1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long Leasehold	over the life of lease
Fixtures and fittings	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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**1 Accounting policies**

**(Continued)**

**1.7 Investment properties**

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

**1.8 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**1.9 Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 2 Donations and legacies

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	-	145,366	145,366	7,465	44,359	51,824
Grants	94,235	183,184	277,419	151,572	168,515	320,087
	<u>94,235</u>	<u>328,550</u>	<u>422,785</u>	<u>159,037</u>	<u>212,874</u>	<u>371,911</u>
<b>Donations and gifts</b>						
Donations	-	135,238	135,238	7,265	32,629	39,894
Subscriptions	-	10,128	10,128	200	11,730	11,930
	<u>-</u>	<u>145,366</u>	<u>145,366</u>	<u>7,465</u>	<u>44,359</u>	<u>51,824</u>
<b>Grants receivable for core activities</b>						
Murray Hall Community Centre	-	10,895	10,895	-	10,895	10,895
SCVO	5,000	-	5,000	5,250	-	5,250
SMBC	-	-	-	7,000	-	7,000
Advice	-	16,344	16,344	-	16,344	16,344
BBC Children in Need	-	26,367	26,367	-	24,177	24,177
Big Lottery - Wellbeing Project	-	74,939	74,939	-	66,677	66,677
Controlling Migration Fund	-	-	-	-	14,741	14,741
Covid-19	-	-	-	65,000	-	65,000
CJRS	-	-	-	-	11,133	11,133
Community Matters	-	10,000	10,000	-	-	-
Lodge Community Centre	-	-	-	14,615	-	14,615
Main Grant	37,560	-	37,560	29,445	-	29,445
Mercy Relief	5,000	-	5,000	-	-	-
SMBC Lifestyle Grant	5,000	-	5,000	-	-	-
TK MAXX	500	-	500	-	-	-
Sandwell Consortium - Better Health Program/Sandwell Learning Network	-	7,550	7,550	-	12,500	12,500
Social Inclusion Luncheon Club	17,175	-	17,175	17,175	-	17,175
Summer Play Scheme	-	16,300	16,300	-	12,048	12,048
Sandwell Consortium - SHIP Programme	-	20,789	20,789	-	-	-
Tudor Trust	24,000	-	24,000	13,087	-	13,087
	<u>94,235</u>	<u>183,184</u>	<u>277,419</u>	<u>151,572</u>	<u>168,515</u>	<u>320,087</u>

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from investments	3,819	-
Interest received	591	-
Rents received	56,005	31,153
	<u>60,415</u>	<u>31,153</u>

### 4 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Depreciation and impairment	14,770	13,384
Employers NI	7,225	5,947
Refreshments	53,267	29,220
Sessional workers	18,397	17,616
Subscriptions	2,598	4,168
Wages	190,618	177,742
Donations	33,180	-
	<u>320,055</u>	<u>248,077</u>
Share of support costs (see note 5)	61,721	49,911
Share of governance costs (see note 5)	4,043	3,651
	<u>385,819</u>	<u>301,639</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	130,007	149,300
Restricted funds - general	255,812	152,339
	<u>385,819</u>	<u>301,639</u>

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Bad debts	784	-	784	1,364	-	1,364
Bank charges	1,524	-	1,524	343	-	343
Cleaning	1,164	-	1,164	1,082	-	1,082
Computer expenses	3,498	-	3,498	1,589	-	1,589
Equipment expensed	3,085	-	3,085	1,793	-	1,793
Insurance	4,343	-	4,343	3,089	-	3,089
Light and heat	8,074	-	8,074	9,407	-	9,407
Motor expenses	1,729	-	1,729	2,095	-	2,095
Premises expenses	15,368	-	15,368	9,935	-	9,935
Printing, postage and stationery	3,498	-	3,498	7,544	-	7,544
Professional and consultancy fees	3,025	-	3,025	2,040	-	2,040
Rates	2,793	-	2,793	1,874	-	1,874
Repairs and maintenance	7,365	-	7,365	1,889	-	1,889
Telephone	5,471	-	5,471	5,867	-	5,867
Audit fees	-	3,000	3,000	-	3,000	3,000
Legal and professional	-	1,043	1,043	-	651	651
	<u>61,721</u>	<u>4,043</u>	<u>65,764</u>	<u>49,911</u>	<u>3,651</u>	<u>53,562</u>
Analysed between						
Charitable activities	<u>61,721</u>	<u>4,043</u>	<u>65,764</u>	<u>49,911</u>	<u>3,651</u>	<u>53,562</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>17</u>	<u>16</u>

There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 9 Tangible fixed assets

	Long Leasehold £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2022	877,742	8,503	886,245
Additions	-	6,931	6,931
	<u>877,742</u>	<u>15,434</u>	<u>893,176</u>
At 31 March 2023	877,742	15,434	893,176
<b>Depreciation and impairment</b>			
At 1 April 2022	97,792	4,720	102,512
Depreciation charged in the year	11,683	3,087	14,770
	<u>109,475</u>	<u>7,807</u>	<u>117,282</u>
At 31 March 2023	109,475	7,807	117,282
<b>Carrying amount</b>			
At 31 March 2023	<u>768,267</u>	<u>7,627</u>	<u>775,894</u>
At 31 March 2022	<u>779,950</u>	<u>3,783</u>	<u>783,733</u>

### 10 Investment property

	2023 £
<b>Fair value</b>	
At 1 April 2022 and 31 March 2023	<u>244,031</u>

### 11 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	19,943	10,415
Other debtors	8,484	2,622
	<u>28,427</u>	<u>13,037</u>

### 12 Loans and overdrafts

	2023 £	2022 £
Bank loans	<u>5,372</u>	<u>1,788</u>
Payable within one year	<u>5,372</u>	<u>1,788</u>

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	12	5,372	1,788
Other taxation and social security		3,228	-
Trade creditors		1,412	4,232
Other creditors		36,824	21,506
		<u>46,836</u>	<u>27,526</u>

#### 14 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Designated funds 2023 £	Restricted funds general 2023 £	Total 2023 £
<b>Fund balances at 31 March 2023 are represented by:</b>				
Tangible assets	-	-	775,894	775,894
Investment properties	244,031	-	-	244,031
Current assets/(liabilities)	-	100,000	197,375	297,375
	<u>244,031</u>	<u>100,000</u>	<u>973,269</u>	<u>1,317,300</u>

	Unrestricted funds general 2022 £	Designated funds 2022 £	Restricted funds general 2022 £	Total 2022 £
<b>Fund balances at 31 March 2022 are represented by:</b>				
Tangible assets	-	-	783,733	783,733
Current assets/(liabilities)	44,452	100,000	291,734	436,186
	<u>44,452</u>	<u>100,000</u>	<u>1,075,467</u>	<u>1,219,919</u>

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**

England & Wales - Charity number 1109403

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# Accounts

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Charity registration number 1109403

Company registration number 05038048 (England and Wales)

**YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Salem Ahmed Anice Almuffahi Abdul Monam Ahmed Agim Dervishaj Imad Almuffehi Adel Saeed Ali Yahya Saeed Saleh Saeed
<b>Charity number</b>	1109403
<b>Company number</b>	05038048
<b>Registered office</b>	Greets Green Access Centre Tildasley Street West Bromwich Birmingham B70 9SJ
<b>Independent examiner</b>	Mohammed Yaseen ACCA 125 Friary Road Birmingham West Midlands B20 1AL

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# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

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# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2022*

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Objectives and activities**

#### **Objectives and aims**

The main aims and objectives of YCA are as follows:-

- 1) To develop a community based organisation that serves the needs and aspirations of the Yemeni population and the wider community in Sandwell
- 2) Developing a cultural identity for youth
- 3) Providing advice and information
- 4) Providing a point of reference and access for other groups within Sandwell

The YCA provides services and activities to the community in the following areas:-

- 1) Education and Training
- 2) Social Welfare
- 3) Health Development
- 4) Youth Development
- 5) Cultural Activities

#### **Public benefit**

The charity is a public benefit entity and the trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives. Main activities undertaken during the year contribute to the charity's purpose for the public benefit.

### **Achievements and performance**

#### **Charitable activities**

During these last 12 months the YCA continued to deliver most needed services in the community, below is a brief summary around each area the organisation worked on: -

#### **Youth Program**

Our youth programme has continued to work with disadvantaged young people and those who are from the established migrant community that have settled in Sandwell. Over the last year we have helped 135 young people reconnect with their friends, form new relationships and overcome anxiety, loneliness and isolation experienced during lockdown. Over the year young people have been taking part in a variety of activities such as:

Tuition Classes - Over the last academic year we worked closely with 32 pupils. We identified that the young people had worries about their education so we introduced new subjects, geography and science, in addition to English and maths.

Food Offer & Health Awareness - Due to the increased energy and living costs we have been able to provide healthy and nutritional food during the holiday programmes and youth club times. The food offer was highly appreciated by the young people and parents, particularly those on low income.

Out of School Holiday Programmes - During the holiday programmes and youth clubs the children and young people had the opportunity to participate in a wide range of physical activities such as football, basketball and swimming. The highlight of the holidays for most young people were the outings to the Aqua Park, theme park, Trampoline Park and local cinema.

Leadership Course and Innovation Workshops in partnership with Generation England - The Leadership programme involved a series of high energy impact training activities that involve solo and group presentations. The aim of the innovation workshops was to improve social and personal skills, develop leadership skills and plant the seed of enterprise in young people.

# **YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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### **Big Lottery Lets Talk Wellbeing**

Since April 2021 efforts by Voluntary and Community Sector Organisations have been focussed around recovering and adapting to changes. The YCA approached the third year of Let's talk Well-being by embedding support, flexibility, empowerment and recovery using creative and innovative engagement methods in our delivery. The YCA continued to support vulnerable users remotely where needed as well as face-to-face delivery.

Our 2021/22 Programmes started with trying to welcome participants back to face-to-face delivery. We took an informed and subtle approach making sure that safe distancing guidelines were applied at all times. This meant the YCA had to increase ESOL courses to run over different days a week to meet the demand of pre-entry and entry ESOL learners in Sandwell. Participants would sign in on arrival, check their temperature, and were asked to wear a mask at all times. Staff and participants well-being was monitored daily to limit risks related to Covid-19 spread.

The YCA were inundated by the request for ESOL provision and, health and well-being activities. We responded to the needs of our participants and were required to find alternative funds to support the extended provision of ESOL through the Sandwell Learning Network programme (SLN). This allowed us to make sure classes were compliant with social distancing and participants were able to access community based ESOL. The YCA have increased service provisions to Cradley Heath offering workshops to engage female participants on a 24 weeks structured health and well-being programme.

### **Welfare Advice**

Here the Welfare Advice service returned to normal service and returned to see all service users face to face with the back end of the Pandemic and the growing cost of living crisis our welfare advice was very much needed and a well used service. In the last 12 months the advice service has seen over 320 client visits and generated Welfare benefit gains for service users of over £230,000.

### **Elderly Luncheon Club**

The Elderly Luncheon Club service returned to the centre in September 2021 after all lockdown restrictions were removed and the service users were comfortable to return to the centre. Numbers of Service users at the beginning were low, however, over time users have returned close to pre-pandemic levels.

### **YCA Culture Centre**

The Culture centre was greatly effected by the Pandemic as we had to close the prayer room for long periods during the lockdown and when open had to adhere to social distancing which meant numbers using the service were a fraction of previous years. However, as soon as lockdown and restrictions were lifted visitor numbers for prayers returned, culture centre counselling and faith services returned to normal.

Also the afterschool clubs for Arabic and Tahfeedh classes returned to the centres from being online with numbers of students returning to normal levels.

### **Lodge Community Centre & Greets Green Access Centre**

Here also Lodge Community Centre & Greets Green Access Centre that provides room rental to raise vital funds to the centre was dramatically down on previous years. However, for both centres room rentals were slowly returning and numbers in 2021/22 were improving but still short on pre-pandemic levels.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### **Financial review**

#### **Financial position**

Overall, YCA has raised funds totalling £403,064 with the expenditure for the year totalling £301,639 leaving the organisation with a surplus of £101,425. This leaves £1,219,919 in our funds to be carried forward at 31 March 2022.

Our plans for the future will severely be impacted by the pandemic, due to the National Lockdowns the organisation has been unable to raise any meaningful funds through the Conference room rental at the Greets Green Access Centre and room rental at Lodge Community Centre. However, the organisation has been able to raise funds through Government grants that were made available which should cover most losses this financial year.

Since the end of this financial year, 2021/22, the YCA had the opportunity to invest some of our reserves into a property that came on the market at a very reasonable price. The property was purchased in November 2022 and we are now planning for the property to be rented in early January 2023 with all rental income going towards the energy costs of the centre which are expected to increase in 2023 as certain cheap energy fixed contracts come to an end.

Another long term future plan we have is to try and raise funds to purchase the lease of the YCA and land adjacent to the centre from SMBC to increase parking availability, Negotiations have started, however it could be 3-5 years before this becomes reality.

#### **Reserves Policy**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be approximately six months of the resources expended.

#### **Funding Policy**

YCA is committed to sustainable development and management practices to support and enhance our activities and ideas in all areas of our organisation. We ensure fund management is an integral part of our decision making processes. To achieve this policy, we adopt a structured management approach to minimise adverse outcomes in all our activities.

Funds held at 31 March 2022 were as follows:-

#### **Unrestricted funds**

General funds: £44,452

Designated funds: £100,000

Restricted funds: £1,075,467

The trustees agreed to create a designated fund for the purpose of future capital projects.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### Structure, governance and management

#### Governing document

The Yemeni Community Association was first established in 1997 and on 12 August 1998 became a registered charity and held its first elections to nominate the YCA Management Committee. On 9 February 2006 the Association incorporated and became Yemeni Community Association in Sandwell Limited (YCA). On 1 April 2006, operations commenced through the Limited Company.

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Recruitment and appointment of new trustees

YCA continuously strives to identify suitably skilled and experienced people from all communities. Trustees are appointed or reappointed at the Annual General Meeting in accordance with the Articles of Association.

#### Organisational structure

The YCA constitution provides for a minimum of four and a maximum of nine Management Committee members, these members being elected at the annual general meeting by YCA members. In addition, the Management Committee may appoint an additional two co-opted members; however, these have no voting rights on the Committee.

#### Key management remuneration

No remuneration directly or indirectly, out of the funds, was paid or is payable for the year to any Management Committee member or to any person or persons known to be connected with any of them.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Salem Ahmed  
Anice Almuflahi  
Abdul Monam Ahmed  
Agim Dervishaj  
Imad Almuffehi  
Adel Saeed  
Ali Yahya Saeed  
Saleh Saeed

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees report was approved by the Board of Trustees.



Salem Ahmed  
Trustee

21 December 2022

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

---

I report to the trustees on my examination of the financial statements of Yemeni Community Association In Sandwell Limited (the ) for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the trustees of the (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 in order to enable a proper understanding of the financial statements to be reached.



**Mohammed Yaseen ACCA**

125 Friary Road  
Birmingham  
West Midlands  
B20 1AL

Dated: 21 December 2022

## YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Unrestricted funds designated	Restricted funds general	Total	Unrestricted funds	Unrestricted funds designated	Restricted funds general	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £	2021 £
<b>Income from:</b>									
Donations and legacies	2	159,037	-	212,874	371,911	178,945	-	212,801	391,746
Investments	3	31,153	-	-	31,153	13,779	-	-	13,779
<b>Total income</b>		<b>190,190</b>	<b>-</b>	<b>212,874</b>	<b>403,064</b>	<b>192,724</b>	<b>-</b>	<b>212,801</b>	<b>405,525</b>
<b>Expenditure on:</b>									
Charitable activities	4	149,300	-	152,339	301,639	148,733	-	129,656	278,389
<b>Net income for the year/ Net movement in funds</b>		<b>40,890</b>	<b>-</b>	<b>60,535</b>	<b>101,425</b>	<b>43,991</b>	<b>-</b>	<b>83,145</b>	<b>127,136</b>
<b>Net income for the year/ Net movement in funds</b>		<b>40,890</b>	<b>-</b>	<b>60,535</b>	<b>101,425</b>	<b>43,991</b>	<b>-</b>	<b>83,145</b>	<b>127,136</b>
Fund balances at 1 April 2021		3,562	100,000	1,014,932	1,118,494	(40,429)	100,000	931,787	991,358
<b>Fund balances at 31 March 2022</b>		<b>44,452</b>	<b>100,000</b>	<b>1,075,467</b>	<b>1,219,919</b>	<b>3,562</b>	<b>100,000</b>	<b>1,014,932</b>	<b>1,118,494</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		783,733		795,307
<b>Current assets</b>					
Debtors	9	13,037		9,925	
Cash at bank and in hand		450,675		339,918	
		<u>463,712</u>		<u>349,843</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(27,526)</u>		<u>(26,656)</u>	
Net current assets			436,186		323,187
<b>Total assets less current liabilities</b>			<u>1,219,919</u>		<u>1,118,494</u>
<b>Income funds</b>					
Restricted funds - general			1,075,467		1,014,932
Unrestricted funds - designated			100,000		100,000
Unrestricted funds - general			44,452		3,562
			<u>1,219,919</u>		<u>1,118,494</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 December 2022



Salem Ahmed  
Trustee

Company registration number 05038048

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Yemeni Community Association In Sandwell Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Greets Green Access Centre, Tildasley Street, West Bromwich, Birmingham, B70 9SJ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the trustees for particular capital projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### 1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### 1.4 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long Leasehold	over the life of lease
Fixtures and fittings	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Taxation

The charity is exempt from corporation tax on its charitable activities.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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**1 Accounting policies**

(Continued)

**1.7 Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 2 Donations and legacies

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	7,465	44,359	51,824	1,557	41,341	42,898
Grants	151,572	168,515	320,087	177,388	171,460	348,848
	<u>159,037</u>	<u>212,874</u>	<u>371,911</u>	<u>178,945</u>	<u>212,801</u>	<u>391,746</u>
<b>Donations and gifts</b>						
Donations	7,265	32,629	39,894	1,557	33,377	34,934
Subscriptions	200	11,730	11,930	-	7,964	7,964
	<u>7,465</u>	<u>44,359</u>	<u>51,824</u>	<u>1,557</u>	<u>41,341</u>	<u>42,898</u>
<b>Grants receivable for core activities</b>						
Murray Hall Community Centre	-	10,895	10,895	-	-	-
SCVO	5,250	-	5,250	5,000	-	5,000
SMBC	7,000	-	7,000	-	-	-
Advice	-	16,344	16,344	-	16,344	16,344
BBC Children in Need	-	24,177	24,177	-	26,135	26,135
Big Lottery - Wellbeing Project	-	66,677	66,677	-	78,970	78,970
Controlling Migration Fund	-	14,741	14,741	-	-	-
Covid-19	65,000	-	65,000	93,500	-	93,500
CJRS	-	11,133	11,133	-	25,992	25,992
Lodge Community Centre	14,615	-	14,615	14,615	-	14,615
Main Grant	29,445	-	29,445	22,945	-	22,945
Sandwell Consortium - Better Health Program/Sandwell Learning Network	-	12,500	12,500	-	24,018	24,018
Social Inclusion Luncheon Club	17,175	-	17,175	17,175	-	17,175
Summer Play Scheme	-	12,048	12,048	-	-	-
Heart of England	-	-	-	2,000	-	2,000
Tudor Trust	13,087	-	13,087	22,154	-	22,154
	<u>151,572</u>	<u>168,515</u>	<u>320,087</u>	<u>177,388</u>	<u>171,460</u>	<u>348,848</u>

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Investments

Unrestricted funds	Unrestricted funds
2022	2021
£	£
Rents received	
31,153	13,779
<u>31,153</u>	<u>13,779</u>

### 4 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2022	2021
	£	£
Depreciation and impairment	13,384	13,022
Employers NI	5,947	3,784
Pensions	-	121
Refreshments	29,220	16,103
Sessional workers	17,616	15,234
Subscriptions	4,168	11,877
Sundry	-	40
Temps and recruitment	-	25
Wages	177,742	155,421
	<u>248,077</u>	<u>215,627</u>
Share of support costs (see note 5)	49,911	59,762
Share of governance costs (see note 5)	3,651	3,000
	<u>301,639</u>	<u>278,389</u>
<b>Analysis by fund</b>		
Unrestricted funds	149,300	148,733
Restricted funds - general	152,339	129,656
	<u>301,639</u>	<u>278,389</u>

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 5 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Bad debts	1,364	-	1,364	-	-	-
Bank charges	343	-	343	245	-	245
Cleaning	1,082	-	1,082	3,261	-	3,261
Computer expenses	1,589	-	1,589	2,909	-	2,909
Equipment expensed	1,793	-	1,793	624	-	624
Insurance	3,089	-	3,089	2,800	-	2,800
Light and heat	9,407	-	9,407	16,627	-	16,627
Motor expenses	2,095	-	2,095	70	-	70
Premises expenses	9,935	-	9,935	14,234	-	14,234
Printing, postage and stationery	7,544	-	7,544	5,174	-	5,174
Professional and consultancy fees	2,040	-	2,040	3,235	-	3,235
Rates	1,874	-	1,874	3,600	-	3,600
Repairs and maintenance	1,889	-	1,889	1,284	-	1,284
Telephone	5,867	-	5,867	5,699	-	5,699
Audit fees	-	3,000	3,000	-	3,000	3,000
Legal and professional	-	651	651	-	-	-
	<u>49,911</u>	<u>3,651</u>	<u>53,562</u>	<u>59,762</u>	<u>3,000</u>	<u>62,762</u>
Analysed between Charitable activities	<u>49,911</u>	<u>3,651</u>	<u>53,562</u>	<u>59,762</u>	<u>3,000</u>	<u>62,762</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

### 7 Employees

The average monthly number of employees during the year was:

2022	2021
Number	Number
16	13
<u>16</u>	<u>13</u>

There were no employees whose annual remuneration was more than £60,000.

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Tangible fixed assets	Long Leasehold £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2021	877,742	6,693	884,435
Additions	-	1,810	1,810
At 31 March 2022	<u>877,742</u>	<u>8,503</u>	<u>886,245</u>
<b>Depreciation and impairment</b>			
At 1 April 2021	86,109	3,019	89,128
Depreciation charged in the year	11,683	1,701	13,384
At 31 March 2022	<u>97,792</u>	<u>4,720</u>	<u>102,512</u>
<b>Carrying amount</b>			
At 31 March 2022	<u>779,950</u>	<u>3,783</u>	<u>783,733</u>
At 31 March 2021	<u>791,633</u>	<u>3,674</u>	<u>795,307</u>
9 Debtors		<b>2022</b>	<b>2021</b>
		£	£
<b>Amounts falling due within one year:</b>			
Trade debtors		10,415	7,026
Other debtors		2,622	2,899
		<u>13,037</u>	<u>9,925</u>
10 Loans and overdrafts		<b>2022</b>	<b>2021</b>
		£	£
Bank loans		<u>1,788</u>	<u>75</u>
Payable within one year		<u>1,788</u>	<u>75</u>

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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11 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	10	1,788	75
Other taxation and social security		-	3,037
Trade creditors		4,232	6,901
Other creditors		21,506	16,643
		<u>27,526</u>	<u>26,656</u>

**YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**12 Analysis of net assets between funds**

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	-	-	783,733	783,733	-	-	795,307	795,307
Current assets/(liabilities)	44,452	100,000	291,734	436,186	3,562	100,000	219,625	323,187
	<u>44,452</u>	<u>100,000</u>	<u>1,075,467</u>	<u>1,219,919</u>	<u>3,562</u>	<u>100,000</u>	<u>1,014,932</u>	<u>1,118,494</u>

# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### 13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).



**YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED**

England & Wales - Charity number 1109403

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# Accounts

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REGISTERED COMPANY NUMBER: 05038048 (England and Wales)  
REGISTERED CHARITY NUMBER: 1109403

**Yemeni Community Association In Sandwell  
Limited  
(A Company Limited by Guarantee)**

**Report of the Trustees and**

**Unaudited Financial Statements for the Year Ended 31 March 2021**

Yemeni Community Association In Sandwell Limited  
Registered Office: 100, Sandwell Road, Sandwell, West Midlands, B70 7AA  
Company Number: 05038048  
Charity Number: 1109403

**Yemeni Community Association In Sandwell  
Limited**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

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<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8 to 9
<b>Notes to the Financial Statements</b>	10 to 18
<b>Detailed Statement of Financial Activities</b>	19 to 20

**Yemeri Community Association In Sandwell  
Limited**

**Report of the Trustees  
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The main aims and objectives of YCA are as follows:-

- 1) To develop a community based organisation that serves the needs and aspirations of the Yemeni population and the wider community in Sandwell
- 2) Developing a cultural identity for youth
- 3) Providing advice and information
- 4) Providing a point of reference and access for other groups within Sandwell

The YCA provides services and activities to the community in the following areas:-

- 1) Education and Training
- 2) Social Welfare
- 3) Health Development
- 4) Youth Development
- 5) Cultural Activities

**Public benefit**

The charity is a public benefit entity and the trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives. Main activities undertaken during the year contribute to the charity's purpose for the public benefit.

## **Yemeni Community Association In Sandwell Limited**

### **Report of the Trustees for the Year Ended 31 March 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During these challenging last 12 months where the charitable sector was hit hard by the Pandemic, the Yemeni Community Association in Sandwell Limited ('YCA') continued to deliver most needed services in the community and successfully secured funding:-

##### **Youth Program**

In June 2020 the YCA secured an additional 3 year funding from BBC CIN delivering its youth services. Due to the lockdown youth services had to adapt delivering sessions online instead of face to face. During this period we managed to engage with 92 young people in a variety of activities, one concern was to address the young people's mental health so we stayed in touch and made them aware that we were still there if they needed help e.g. providing tablets and laptops, stationery and printing worksheets. Tuition classes continued online with 29 pupils (12 KS 2 and 17 KS 4). Leadership courses and workshops were provided to improve social and personal skills, develop leadership skills and plant the seed of enterprise in young people. Also 10 online weekly challenges were provided incorporating art, design, creativity, imagination and innovation so everybody had a chance to win a gift voucher.

##### **Big Lottery Lets Talk Wellbeing**

In response to the Pandemic the YCA offered online learning for learners that wanted to continue with online English Language Courses. Our programmes offered online included; Club Convo, ESOL, Lets Talk English, Women's Wellbeing, Men's Mental Wellbeing and IELTS. All programmes attendance levels were very good and remained on course to achieve or exceed all outcomes.

##### **Welfare Advice**

Here also services moved online as a result the YCA take up of the service has dramatically increased. In the last 12 months the advice service has seen over 383 client visits, nearly 100 new clients and generated Welfare benefit gains for service users of over £241,188.

##### **Elderly Luncheon Club**

With many of our elderly users having to shield themselves during the Pandemic this service meant that food parcels or hot food were delivered to the user's households on a fortnightly basis. Weekly telephone contact were made to ensure they were safe and well in their properties.

##### **YCA Culture Centre**

The Culture Centre was greatly affected by the Pandemic as we had to close the prayer room for long periods during the lockdown and when open had to adhere to social distancing which meant numbers using the service was a fraction of previous years. However, as soon as lockdown and restrictions were lifted visitor numbers returned to normal.

##### **Lodge Community Centre & Greets Green Access Centre**

Here also Lodge Community centre & Greets Green Centre that provide room rental to raise vital funds to the centre were dramatically down on previous years with long lockdown periods and many people working from home the need for room hire was zero. Even after restrictions and lockdowns were removed room rental at both sites have been slow and predict that it will be at least 18 months before we return to service levels pre-pandemic.

# Yemeni Community Association In Sandwell Limited

## Report of the Trustees for the Year Ended 31 March 2021

### FINANCIAL REVIEW

#### Financial position

Overall, YCA has raised funds totalling £405,525 with the expenditure for the year totalling £278,389 leaving the organisation with a surplus of £127,136. This leaves £1,118,494 in our funds to be carried forward at 31 March 2021.

Our plans for the future will severely be impacted by the pandemic, due to the National Lockdowns the organisation has been unable to raise any meaningful funds through the Conference room rental at the Greet's Green Access Centre and room rental at Lodge Community Centre. However, the organisation has been able to raise funds through Government grants that were made available which should cover most losses this financial year and next. The unknown for us is what will happen in the long term and how quickly the organisation can adopt to the new normal.

One long term future plan we have is to try and raise funds to purchase the lease of the YCA and land adjacent to the centre from SMBC to increase parking availability, Negotiations have started, however it could be 3-5 years before this becomes reality, we have in the meantime agreed to set up designated reserves for this long term project.

#### Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be approximately six months of the resources expended.

#### Funding Policy

YCA is committed to sustainable development and management practices to support and enhance our activities and ideas in all areas of our organisation. We ensure fund management is an integral part of our decision making processes. To achieve this policy, we adopt a structured management approach to minimise adverse outcomes in all our activities.

Funds held at 31 March 2021 were as follows:-

#### Unrestricted funds

General funds: £3,562  
Designated funds: £100,000  
Restricted funds: £1,014,932

During the period the trustees agreed to create a designated fund for the purpose of future capital projects.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The Yemeni Community Association was first established in 1997 and on 12 August 1998 became a registered charity and held its first elections to nominate the YCA Management Committee. On 9 February 2006 the Association incorporated and became Yemeni Community Association in Sandwell Limited (YCA). On 1 April 2006, operations commenced through the Limited Company.

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Recruitment and appointment of new trustees

YCA continuously strives to identify suitably skilled and experienced people from all communities. Trustees are appointed or reappointed at the Annual General Meeting in accordance with the Articles of Association.

**Yemeni Community Association In Sandwell  
Limited**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The YCA constitution provides for a minimum of four and a maximum of nine Management Committee members, these members being elected at the annual general meeting by YCA members. In addition, the Management Committee may appoint an additional two co-opted members; however, these have no voting rights on the Committee.

**Key management remuneration**

No remuneration directly or indirectly, out of the funds, was paid or is payable for the year to any Management Committee member or to any person or persons known to be connected with any of them.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05038048 (England and Wales)

**Registered Charity number**

1109403

**Registered office**

Greets Green Access Centre  
Tildasley Street  
West Bromwich  
West Midlands  
B70 9SJ

**Trustees**

Salem Ahmed  
Anice Almuflahi  
Imad Almuflehi  
Agim Dervishaj  
Adel Saeed  
Ali Yahya Saeed  
Saleh Saeed  
Abdul Monam Ahmed

**Independent Examiner**

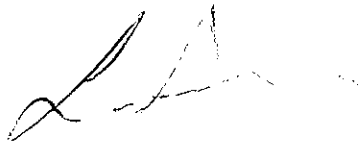
Mohammed Yaseen ACCA  
125 Friary road  
Birmingham  
West Midlands  
B20 1AL

**Yemeni Community Association In Sandwell  
Limited**

**Report of the Trustees  
for the Year Ended 31 March 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22 December 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Salem Ahmed', written over a faint horizontal line.

Salem Ahmed - Trustee

**Independent Examiner's Report to the Trustees of  
Yemeni Community Association In Sandwell  
Limited**

**Independent examiner's report to the trustees of Yemeni Community Association In Sandwell  
Limited ('the Company')**

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 in order to enable a proper understanding of the accounts to be reached.

**M Yaseen**

Mohammed Yaseen ACCA  
125 Friary Road  
Birmingham  
West Midlands  
B20 1AL

22 December 2021

**Yemeni Community Association In Sandwell Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,557	41,341	42,898	50,934
<b>Charitable activities</b>					
BBC Children in Need	4	-	26,135	26,135	18,135
Other Grants		5,000	-	5,000	-
Sandwell Consortium - Bridges Project		-	-	-	12,500
Sandwell MBC - Advice Worker		-	16,344	16,344	16,237
Sandwell MBC - Lodge Community Centre		14,615	-	14,615	14,471
Sandwell MBC - Main Grant		22,945	-	22,945	22,718
Sandwell MBC - Social Inclusion Luncheon Club		17,175	-	17,175	17,004
Sandwell MBC - Summer Play Scheme		-	-	-	3,000
The Big Lottery - Wellbeing Project		-	78,970	78,970	67,649
Tudor Trust		22,154	-	22,154	19,759
Sandwell MBC - Covid19		93,500	-	93,500	-
Heart of England		2,000	-	2,000	-
Coronavirus Job Retention Scheme		-	25,992	25,992	-
Sandwell Consortium – Better Health Programme/Sandwell Learning Network		-	24,018	24,018	-
Investment income	3	13,779	-	13,779	85,618
Other income		-	-	-	2,960
<b>Total</b>		<b>192,725</b>	<b>212,800</b>	<b>405,525</b>	<b>330,985</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Charitable Activities		115,355	100,272	215,627	200,797
Other		33,379	29,383	62,762	66,050
<b>Total</b>		<b>148,734</b>	<b>129,655</b>	<b>278,389</b>	<b>266,847</b>
<b>NET INCOME</b>		<b>43,991</b>	<b>83,145</b>	<b>127,136</b>	<b>64,138</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		59,571	931,787	991,358	927,220
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>103,562</b>	<b>1,014,932</b>	<b>1,118,494</b>	<b>991,358</b>

The notes form part of these financial statements

Yemeni Community Association In Sandwell  
Limited

Balance Sheet  
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	795,307	-	795,307	805,836
<b>CURRENT ASSETS</b>					
Debtors	12	8,994	933	9,927	22,913
Cash at bank and in hand		<u>130,468</u>	<u>209,450</u>	<u>339,918</u>	<u>176,824</u>
		139,462	210,383	349,845	199,737
<b>CREDITORS</b>					
Amounts falling due within one year	13	(831,207)	804,549	(26,658)	(14,215)
		<u>(691,745)</u>	<u>1,014,932</u>	<u>323,187</u>	<u>185,522</u>
<b>NET CURRENT ASSETS</b>					
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>103,562</u>	<u>1,014,932</u>	<u>1,118,494</u>	<u>991,358</u>
<b>NET ASSETS</b>		<u>103,562</u>	<u>1,014,932</u>	<u>1,118,494</u>	<u>991,358</u>
<b>FUNDS</b>	15				
<b>Unrestricted funds</b>					
General funds				3,562	59,571
Designated funds				100,000	-
<b>Restricted funds</b>				<u>1,014,932</u>	<u>931,787</u>
<b>TOTAL FUNDS</b>				<u>1,118,494</u>	<u>991,358</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

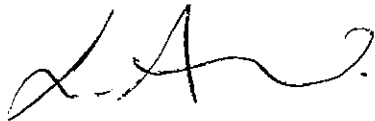
The notes form part of these financial statements

**Yemeni Community Association In Sandwell  
Limited**

**Balance Sheet - continued  
31 March 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S. Ahmed', written in a cursive style.

Salem Ahmed - Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Leasehold property

The Charity purchased Greets Green Access Centre for £240,000 during the year ended 31 March 2004 which was wholly funded by a restricted fund grant from Sandwell MBC. The land on which the Centre stands is the subject of an 85 year lease from Sandwell MBC. On this basis the buildings are being written off on a straight line basis over 85 years.

Any renovation work on the YCA Cultural Centre will be depreciated over the remaining lease period from the point in time the work is completed.

Fixtures and fittings

Depreciation is provided at 20% straight line in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the trustees for particular capital projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Yemeni Community Association In Sandwell  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised when the Charitable Company becomes party to the contractual provisions of the instrument. Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**Basic financial liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	34,934	41,052
Subscriptions	<u>7,964</u>	<u>9,882</u>
	<u>42,898</u>	<u>50,934</u>

Yemeni Community Association In Sandwell  
Limited

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

<b>3.</b>	<b>INVESTMENT INCOME</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Rents received	<u>13,779</u>	<u>85,618</u>
<b>4.</b>	<b>INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	<b>Activity</b>		
Grants	BBC Children in Need	26,135	18,135
Grants	Other Grants	5,000	-
Grants	Sandwell Consortium - Bridges Project	-	12,500
Grants	Sandwell MBC - Advice Worker	16,344	16,237
	Sandwell MBC - Lodge Community		
Grants	Centre	14,615	14,471
Grants	Sandwell MBC - Main Grant	22,945	22,718
	Sandwell MBC - Social Inclusion		
Grants	Luncheon Club	17,175	17,004
Grants	Sandwell MBC - Summer Play Scheme	-	3,000
Grants	The Big Lottery - Wellbeing Project	78,970	67,649
Grants	Tudor Trust	22,154	19,759
Grants	Sandwell MBC - Covid19	93,500	-
Grants	Heart of England	2,000	-
Grants	Coronavirus Job Retention Scheme	25,992	-
	Sandwell Consortium – Better Health		
Grants	Programme/Sandwell Learning	24,018	-
	Network		
		<u>348,848</u>	<u>191,473</u>
<b>5.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>		<b>Direct</b>
			<b>Costs</b>
			<b>£</b>
	Charitable Activities		<u>215,627</u>

**Yemeni Community Association In Sandwell  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**6. SUPPORT COSTS**

	Finance £	Other £	Other 2 £	Governance costs £	Totals £
Other resources expended	<u>245</u>	<u>46,914</u>	<u>12,603</u>	<u>3,000</u>	<u>62,762</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>13,022</u>	<u>12,523</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**9. STAFF COSTS**

	2021 £	2020 £
Wages and salaries	155,421	129,426
Social security costs	3,784	5,288
Other pension costs	<u>121</u>	<u>100</u>
	<u>159,326</u>	<u>134,814</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Staff	<u>13</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

Yemeni Community Association In Sandwell  
Limited

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	50,934	50,934
<b>Charitable activities</b>			
BBC Children in Need	-	18,135	18,135
Sandwell Consortium - Bridges Project	-	12,500	12,500
Sandwell MBC - Advice Worker	-	16,237	16,237
Sandwell MBC - Lodge Community Centre	14,471	-	14,471
Sandwell MBC - Main Grant	22,718	-	22,718
Sandwell MBC - Social Inclusion Luncheon Club	-	17,004	17,004
Sandwell MBC - Summer Play Scheme	-	3,000	3,000
The Big Lottery - Wellbeing Project	-	67,649	67,649
Tudor Trust	19,759	-	19,759
Investment income	85,618	-	85,618
Other income	2,960	-	2,960
<b>Total</b>	145,526	185,459	330,985
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	93,249	107,548	200,797
Other	28,826	37,224	66,050
<b>Total</b>	122,075	144,772	266,847
<b>NET INCOME</b>	23,451	40,687	64,138
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	36,120	891,100	927,220
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>59,571</u>	<u>931,787</u>	<u>991,358</u>

**Yemeni Community Association In Sandwell  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**11. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2020	877,742	4,200	881,942
Additions	<u>-</u>	<u>2,493</u>	<u>2,493</u>
At 31 March 2021	<u>877,742</u>	<u>6,693</u>	<u>884,435</u>
<b>DEPRECIATION</b>			
At 1 April 2020	74,426	1,680	76,106
Charge for year	<u>11,683</u>	<u>1,339</u>	<u>13,022</u>
At 31 March 2021	<u>86,109</u>	<u>3,019</u>	<u>89,128</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>791,633</u>	<u>3,674</u>	<u>795,307</u>
At 31 March 2020	<u>803,316</u>	<u>2,520</u>	<u>805,836</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	7,028	14,363
Other debtors	-	684
Prepayments and accrued income	<u>2,899</u>	<u>7,866</u>
	<u>9,927</u>	<u>22,913</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	6,976	6,888
Social security and other taxes	3,037	3,144
Other creditors	<u>16,645</u>	<u>4,183</u>
	<u>26,658</u>	<u>14,215</u>

**Yemeni Community Association In Sandwell  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**14. LEASING AGREEMENTS**

Rental payable under operating leases are charged against income on a straight line basis over the lease term.

**15. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
Unrestricted Fund	59,571	43,991	(100,000)	3,562
<b>Designated funds</b>				
Designated Funds	-	-	100,000	100,000
<b>Restricted funds</b>				
Restricted Funds	931,787	83,145	-	1,014,932
<b>TOTAL FUNDS</b>	<u>991,358</u>	<u>127,136</u>	<u>-</u>	<u>1,118,494</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Fund	192,725	(148,734)	43,991
<b>Restricted funds</b>			
Restricted Funds	212,800	(129,655)	83,145
<b>TOTAL FUNDS</b>	<u>405,525</u>	<u>(278,389)</u>	<u>127,136</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
Unrestricted Fund	36,120	23,451	59,571
<b>Restricted funds</b>			
Restricted Funds	891,100	40,687	931,787
<b>TOTAL FUNDS</b>	<u>927,220</u>	<u>64,138</u>	<u>991,358</u>

Yemeni Community Association In Sandwell  
Limited

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Fund	145,526	(122,075)	23,451
<b>Restricted funds</b>			
Restricted Funds	185,459	(144,772)	40,687
<b>TOTAL FUNDS</b>	<u>330,985</u>	<u>(266,847)</u>	<u>64,138</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
Unrestricted Fund	36,120	67,442	(100,000)	3,562
<b>Designated funds</b>				
Designated Funds	-	-	100,000	100,000
<b>Restricted funds</b>				
Restricted Funds	891,100	123,832	-	1,014,932
<b>TOTAL FUNDS</b>	<u>927,220</u>	<u>191,274</u>	<u>-</u>	<u>1,118,494</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Fund	338,251	(270,809)	67,442
<b>Restricted funds</b>			
Restricted Funds	398,259	(274,427)	123,832
<b>TOTAL FUNDS</b>	<u>736,510</u>	<u>(545,236)</u>	<u>191,274</u>

**Yemeni Community Association In Sandwell Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**17. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the directors/trustees.

**18. PURPOSE OF RESTRICTED FUNDS**

**YCA Cultural Centre**

Donations, collections and funding towards the building of an extra floor at Greets Green Access Centre with the purpose of providing function rooms and crèche facilities.

**BBC Children In Need**

Funding towards a part-time youth worker to work with gender specific groups, running homework classes and physical activity classes.

**Department of Education**

The grant helped staff deliver a peer mentoring program to members of the Youth Club Council.

**Sandwell Consortium - Better Health Programme/Sandwell Learning Network**

Revenue funding towards delivery of ESOL, Language classes and Mental Health classes.

**Sandwell MBC - Advice Worker**

Grant for the employment for an Advice worker.

**Sandwell MBC - Luncheon Club**

Grant to provide access points for elderly men and women within the community.

**Sandwell MBC - Summer Play Scheme**

Funding towards the running of the Summer Play Scheme held at YCA for local children.

**Sandwell MBC - Property Grant**

The Charity purchased Greets Green Access Centre for £240,000 during the year ended 31 March 2004 which was wholly funded by a restricted fund grant from Sandwell MBC.

**Mother Tongue/Arabic School Classes**

A project to teach children the Yemeni language and cultural studies together with the provision of a homework club.

**The Big Lottery - Wellbeing Project**

Funding to deliver a five year Wellbeing focused programme with the objectives of enabling individuals to improve their language skills, migrant communities to build self-esteem and confidence and develop appreciation of being a British Citizen by contributing to the wider community through social cohesion activities.

**Tudor Trust**

Funding from Tudor of £61,000 over 3 years towards salary costs.

**Heart of England**

Funding towards Covid-19 recovery costs.

**Yemeni Community Association In Sandwell  
Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

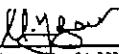
	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	34,934	41,052
Subscriptions	<u>7,964</u>	<u>9,882</u>
	42,898	50,934
<b>Investment income</b>		
Rents received	13,779	85,618
<b>Charitable activities</b>		
Grants	348,848	191,473
<b>Other income</b>		
Other income	<u>-</u>	<u>2,960</u>
<b>Total incoming resources</b>	405,525	330,985
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries	155,421	129,426
Social security	3,784	5,288
Pensions	121	100
Sessional workers	15,234	6,151
Refreshments, activities and sundries	16,103	43,110
Subscriptions and donations	11,877	2,733
Sundries	40	91
Temps and recruitment	25	1,375
Depreciation of tangible fixed assets	<u>13,022</u>	<u>12,523</u>
	215,627	200,797
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	245	729
<b>Other</b>		
Motor, travel, accommodation and transport hire	70	1,526
Premises expenses, equipment and facilities hire	14,858	14,597
Carried forward	14,928	16,123

This page does not form part of the statutory financial statements

**Yemeni Community Association In Sandwell  
Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	2021 £	2020 £
<b>Other</b>		
Brought forward	14,928	16,123
Rent, rates and service charge	3,600	2,230
Light and heat	16,627	21,970
Insurance	2,800	4,466
Telephone and internet	5,698	5,259
Cleaning	<u>3,261</u>	<u>-</u>
	46,914	50,048
<b>Other 2</b>		
Printing, postage and stationery	5,174	5,088
Repairs, maintenance and cleaning	1,285	3,534
Computer expenses	2,909	1,344
Professional and consultancy fees	<u>3,235</u>	<u>2,307</u>
	12,603	12,273
<b>Governance costs</b>		
Independent Examiner's fee	<u>3,000</u>	<u>3,000</u>
Total resources expended	<u>278,389</u>	<u>266,847</u>
<b>Net income</b>	<u>127,136</u>	<u>64,138</u>

Signature:   
Mohammed Yaseen (Dec 24, 2021 10:24 GMT)

Email: mohammed.yaseen@bay-accounting.co.uk