

**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 Almufalahi	
	Imad Almuflehi	
	Ali Yahya Saeed	
	Wasiem Al-Mufalahi	(Appointed 9 March 2023)
	Mohamed Alsalahi	(Appointed 9 March 2023)
	Zachariah Muflihi	(Appointed 9 March 2023)
	Ammar Saeed	(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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# **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***

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### **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 Almufalahi

Abdul Monam Ahmed

(Resigned 9 March 2023)

Agim Dervishaj

(Resigned 9 March 2023)

Imad Almuflehi

Adel Saeed

(Resigned 9 March 2023)

Ali Yahya Saeed

Saleh Saeed

(Resigned 9 March 2023)

Wasiem Al-Mufalahi

(Appointed 9 March 2023)

Mohamed Alsalahi

(Appointed 9 March 2023)

Zachariah Muflihi

(Appointed 9 March 2023)

Ammar Saeed

(Appointed 9 March 2023)

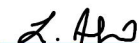
# YEMENI COMMUNITY ASSOCIATION IN SANDWELL LIMITED

## 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

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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 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		-	
			1,019,925		783,733
<b>Current assets</b>					
Debtors	11	28,427		13,037	
Cash at bank and in hand		315,784		450,675	
			344,211		463,712
<b>Creditors: amounts falling due within one year</b>	13	(46,836)		(27,526)	
Net current assets			297,375		436,186
<b>Total assets less current liabilities</b>			1,317,300		1,219,919
<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	
			1,317,300		1,219,919

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**

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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 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	2022
Number	Number
17	16

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
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
At 31 March 2023	109,475	7,807	117,282
<b>Carrying amount</b>			
At 31 March 2023	768,267	7,627	775,894
At 31 March 2022	779,950	3,783	783,733

### 10 Investment property

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

### 11 Debtors

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

### 12 Loans and overdrafts

	2023 £	2022 £
Bank loans	5,372	1,788
Payable within one year	5,372	1,788

# 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).