

REGISTERED COMPANY NUMBER: 10472983 (England and Wales)
REGISTERED CHARITY NUMBER: 1175659

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023
FOR
YEMEN RELIEF (UK) LTD.

MPS Accountancy Ltd
Unit S The Wallows
Industrial Estate
Fens Pool Avenue
Brierley Hill
DY5 1QA

YEMEN RELIEF (UK) LTD.

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FOR THE YEAR ENDED 30 NOVEMBER 2023

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YEMEN RELIEF (UK) LTD.

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 NOVEMBER 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 30 November 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

Summary of the purposes of the charity as set out in its governing document Para 1.17 For the public benefit, the relief and assistance of people in need in Yemen, who are the victims of war and/or victims of natural disasters by supplying them with food, shelter, medicine, clean water, educational materials, and other relief items.

Public benefit

The majority of the trustees contributed to the decision making on the activities during this period. No project or decision was made without the agreement and authorisation of the trustees.

All trustees were aware of the guidance issued by the Charity Commission on public benefit and worked according to this guidance to benefit the public and worked according to this guidance in order to benefit the public.

Donors and Partners

The financial year 2022/23 has witnessed a decrease in donations due to the economic situation. Yet the generosity of our donors and partners is still ongoing.

Volunteers

The volunteers in the UK and Yemen have made a positive contribution to the expansion and development of Yemen Relief. All volunteers are trained to observe health and safety issues and abide by UK and Yemeni law with regards to the distribution of relief items in Yemen

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Despite the decrease in donation income over the reporting period, Yemen Relief (UK) Ltd was still able to distribute relief items to thousands of beneficiaries in Yemen who are living in displaced camps and areas of extreme deprivation.

This financial year we have started the Tamkeen Project which means empowerment. In particular we are targeting widows who have children. We are hopeful to get this project to thrive in the coming years with the help and support of our donors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10472983 (England and Wales)

Registered Charity number

1175659

YEMEN RELIEF (UK) LTD.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2023

Registered office

4th Floor, 14 Museum Place Museum Place
Cardiff
CF10 3BH

Trustees

Mr K Douiri House Person (resigned 2.10.23)
Mr Y El Hack Application Programming Developer (resigned 13.11.23)
Mr A M M Saif Legal Executive
Mr U Shamsan
Mr L Tahir Housewife (appointed 14.10.23)

Company Secretary

Mr A M M Saif

Independent Examiner

MPS Accountancy Ltd
Unit S The Wallows
Industrial Estate
Fens Pool Avenue
Brierley Hill
DY5 1QA

Approved by order of the board of trustees on 28 January 2024 and signed on its behalf by:

Mr A M M Saif - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YEMEN RELIEF (UK) LTD.

Independent examiner's report to the trustees of Yemen Relief (Uk) Ltd. ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2023.

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

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.

Matthew Scrivens ACCA

MPS Accountancy Ltd
Unit S The Wallows
Industrial Estate
Fens Pool Avenue
Brierley Hill
DY5 1QA

28 January 2024

YEMEN RELIEF (UK) LTD.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2023

	Notes	30.11.23 Unrestricted fund £	30.11.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		166,842	288,558
EXPENDITURE ON			
Raising funds		7,477	8,620
Charitable activities			
Projects		150,144	300,240
Total		157,621	308,860
NET INCOME/(EXPENDITURE)		9,221	(20,302)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,325	21,627
TOTAL FUNDS CARRIED FORWARD		10,546	1,325

The notes form part of these financial statements

YEMEN RELIEF (UK) LTD.

BALANCE SHEET
30 NOVEMBER 2023

		30.11.23	30.11.22
		Unrestricted	Total
		fund	funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank and in hand		11,396	1,325
CREDITORS			
Amounts falling due within one year	5	(850)	-
NET CURRENT ASSETS		<u>10,546</u>	<u>1,325</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		10,546	1,325
NET ASSETS		<u>10,546</u>	<u>1,325</u>
FUNDS	6		
Unrestricted funds		10,546	1,325
TOTAL FUNDS		<u>10,546</u>	<u>1,325</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2023 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.

YEMEN RELIEF (UK) LTD.

BALANCE SHEET - continued
30 NOVEMBER 2023

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 28 January 2024 and were signed on its behalf by:

Mr A M M Saif - Trustee

Mr L Tahir - Trustee

Mr U Shamsan - Trustee

YEMEN RELIEF (UK) LTD.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

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

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

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.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

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

	30.11.23	30.11.22
	£	£
Hire of plant and machinery	1,800	13,218
	<u> </u>	<u> </u>

YEMEN RELIEF (UK) LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	288,558
EXPENDITURE ON	
Raising funds	8,620
Charitable activities	
Projects	300,240
Total	308,860
NET INCOME/(EXPENDITURE)	(20,302)
RECONCILIATION OF FUNDS	
Total funds brought forward	21,627
TOTAL FUNDS CARRIED FORWARD	1,325

YEMEN RELIEF (UK) LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.23	30.11.22
	£	£
Accrued expenses	850	-
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	1,325	9,221	10,546
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,325</u>	<u>9,221</u>	<u>10,546</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,842	(157,621)	9,221
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>166,842</u>	<u>(157,621)</u>	<u>9,221</u>

Comparatives for movement in funds

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	21,627	(20,302)	1,325
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>21,627</u>	<u>(20,302)</u>	<u>1,325</u>

YEMEN RELIEF (UK) LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,558	(308,860)	(20,302)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>288,558</u>	<u>(308,860)</u>	<u>(20,302)</u>

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

	At 1.12.21 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	21,627	(11,081)	10,546
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>21,627</u>	<u>(11,081)</u>	<u>10,546</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 £
Unrestricted funds			
General fund	455,400	(466,481)	(11,081)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>455,400</u>	<u>(466,481)</u>	<u>(11,081)</u>

YEMEN RELIEF (UK) LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2023.

YEMEN RELIEF (UK) LTD.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2023

	30.11.23 £	30.11.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,901	11,244
CAF	7,245	5,459
Charities Trust	1,472	660
Crisis Aid	131,224	124,831
One Nation	-	146,364
	<hr/> 166,842	<hr/> 288,558
Total incoming resources	166,842	288,558
 EXPENDITURE		
Raising donations and legacies		
Administrative expenses	5,351	5,015
Travel	867	2,042
Telephone	1,259	1,563
	<hr/> 7,477	<hr/> 8,620
 Charitable activities		
Zakat	8,718	46,701
Malnutrition	57,237	41,104
Iftar/Eid and other projects	1,800	13,218
Food baskets	44,273	100,796
Winter projects	1,875	39,962
Clean water projects	25,349	15,974
Orphan projects	6,755	31,836
Medical aid projects	897	1,095
	<hr/> 146,904	<hr/> 290,686
 Support costs		
Management		
Wages	-	6,035
Advertising	1,310	2,199
	<hr/> 1,310	<hr/> 8,234
 Governance costs		
Accountancy and legal fees	1,930	1,320
	<hr/>	<hr/>
Total resources expended	157,621	308,860
	<hr/>	<hr/>
Net income/(expenditure)	9,221	(20,302)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements