DIYYA

England & Wales · Charity number 1181064

Details

Status	Registered
Legal form	CIO
Registered	2018-12-07
Register	View on the Charity Commission register

Contact

Address	Lye Community Centre (LOWER FLOOR) Cross Walks Road Stourbridge West Midlands DY9 8BH
Phone	07449564097
Email	duri_latif@yahoo.co.uk
Website	https://www.facebook.com/DiyyaCommunityProject

Activities

Objects: FOR THE PUBLIC BENEFIT, TO:3.1 PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE, IN PARTICULAR WOMEN AND THEIR FAMILIES IN LYE AND THE SURROUNDING AREA WHO ARE SOCIALLY EXCLUDED ON THE GROUNDS OF THEIR SEX, RACE OR ETHNIC ORIGIN, FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. 3.2 PROVIDE AND ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE FOR WHOM THE FACILITIES ARE PROVIDED.

Activities: Promote social inclusion for the public benefit providing people in particular women and their families in light and the surrounding areas who are excluded on the grounds of their sex, race, or ethnic origin. purpose being to assist them to integrate into society. To improve the quality of their lives by providing recreational and leisure time activities and facilities.

Downloaded from opencharities.uk/ew/1181064

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Recreation
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Dudley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£197,389	£193,967	-	-
2024-03-31	£220,428	£141,681	-	-
2023-03-31	£44,261	£63,581	-	-
2022-03-31	£114,110	£114,220	-	-
2021-03-31	£80,999	£72,704	-	-

Trustees

Name	Role	Appointed
Halima Sadia	Chair	2024-10-01
Aksah Azad		2023-12-02
Gabriela Mihai		2023-12-02
Nadia Shahid		2023-12-02
Stacey Knowles		2023-12-02
Tahira Fawad		2024-05-02

Downloaded from opencharities.uk/ew/1181064

DIYYA

England & Wales - Charity number 1181064

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	1	4	2024	**To**	31	03	2025

Section A Reference and administration details

Charity name DIYYA

Other names charity is known by

Registered charity number (if any) 1181064

Charity's principal address

LYE COMMUNITY CENTRE
Crosswalks road
Lye, Stourbridge
Postcode DY9 8BH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	HALIMA SADIA	CHAIR		
2	NADIA SHAHID	SECRETARY		
3	AKSAH AZAD	TREASURER		
4	AMY BARKER TRUSTEE	TRUSTEE		
5	GABRIELA MIHAI	TRUSTEE		
6	STACEY KNOWLES	TRUSTEE		
7	TAHIRA FAWAD	TRUSTEE		

8

9

10

11

12

13

14

15

16

17

18

19

20

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION
How the charity is constituted (eg. trust, association, company)	CIO
Trustee selection methods (eg. appointed by, elected by)	ELECTED BY MEMBERS AT AGM

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Organisational Structure & Governance

Diyya operates with a clear organisational structure that supports good governance, accountability, and effective delivery of services. An organisational structure diagram is available to all new trustees and volunteers to help them understand our operating model and the relationships between trustees, volunteers, and members. This ensures clarity of roles, responsibilities, and reporting lines from the outset.

Policies & Procedures

Diyya is committed to maintaining high standards of safety, equality, and governance. We have established policies and procedures covering key areas of our work, including:

- Health and Safety Policy
- Child Protection & Safeguarding Vulnerable Adults Policy (including appropriate DBS checks)
- Equality & Diversity Policy
- Code of Conduct
- Liability Insurance
- COVID-19 Risk Assessment Policy
- Sustainability Policy
- Disciplinary Policy
- GDPR & Data Protection Policy
- Fire Safety & Fire Regulations Policy

These policies are reviewed regularly to ensure compliance with current legislation and best practice.

Partnerships & Collaborative Working

Diyya works closely with a range of valued local partners across the public, voluntary, and community sectors. Our collaborative approach strengthens service delivery and creates positive impact for the communities we serve.

Our partners include:

- Department for Work and Pensions
- Black Country Healthcare NHS
- Christ Church
- Sunshine Club
- Women's Awareness Association
- Lye Library
- Reaching for Change – Roma Community
- Mary Stevens Hospice
- Dudley Council Public Health Department
- Lye Community Centre

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Diyya exists for the public benefit. Our core aims are to:

1. Promote social inclusion

We support individuals — particularly women and their families in Lye and the surrounding areas — who may experience social exclusion due to gender, race, ethnicity, or other barriers. We help prevent isolation, address the needs of those already affected, and support them to build confidence, connections, and a sense of belonging within society.

2. Improve wellbeing and quality of life

We provide and support access to safe, inclusive and culturally sensitive spaces and activities that promote recreation, learning, community engagement, and emotional and physical wellbeing. Our purpose is to enhance quality of life, strengthen community participation, and create positive opportunities for individuals and families.

What We Do

To achieve our objectives, we deliver a range of activities including (but not limited to):

- Community learning and skills development, including ESOL and confidence-building programmes
- Wellbeing and mental health support activities
- Social, cultural, and faith-sensitive community events
- Recreational and physical activity opportunities for women and families
- Youth engagement activities and leadership development
- Volunteering pathways and community involvement opportunities
- Partnership-based programmes with local services, colleges, health providers, and voluntary organisations
- Signposting, informal advice, and community support
- Spaces for connection, belonging, and peer support

All activities are designed to remove barriers, empower individuals, and strengthen community cohesion and resilience.

Activity 1 - Girls Connect Group

The aim of this project is to provide a warm, safe and friendly space for our youth, outside of the school environment.
Encouraging them to better connect with themselves and the community and contribute positively back into society.
To support them through the many challenges that they face today e.g mental health & wellbeing, suicide, drug abuse, peer pressure, bullying, overload of social media etc.
Activities include; cooking, baking, knitting, arts & crafts, general debates, sports games and outdoor pursuits.
Through engaging with the above activities, the youth are building up their confidence & self-esteem, learning new skills, volunteering, fundraising, developing their communicational, organisational and leadership skills and actively participating in community events.

Activity 2- Saheli Sessions (senior citizens club)

This project is delivered on a weekly basis and was initially launched just after the Covid pandemic, to tackle issues such as fear, bereavement, loneliness and poor health. It focuses on providing support for the forgotten gems of our community, our senior citizens.
The group consists of 25 plus members and the activities range from; pampering, cooking, exercise, gardening, swimming and outdoor pursuits.

Benefits include:
Members feel less isolated & lonely.
Have made new friends.
More information about community activities they could get involved in.
Increase in confidence and skills.
Improvement on health and wellbeing.
Feeling empowered, independent, happier and healthier.

Activity 3 – Language support / ESOL

In collaboration with Halesowen College, we were able to successfully deliver Esol, basic English and I.T classes at our local Community Centre. It was vital that we were able to facilitate for these educational classes at a local and easily accessible venue. Common causes and barriers for the poor levels of education within our area and especially amongst women include; cultural restrictions, childcare, financial issues, domestically related problems, low confidence and self esteem, travel/distance.
We were very pleased to have succeeded in the discussions with our local college and successfully delivered Esol at our local community centre.

Benefits include:
Self empowerment
Independence
Career & employment opportunities
Financial sustainability & stability
Self worthy
Improved communicational skills
Confidence to integrate

Activity 4 - Community Allotments

Our allotment sessions provide a peaceful outdoor space for women and families to grow food, build connection with nature, support mental and physical wellbeing, and develop practical gardening skills.

We also work in collaboration with local mental health and wellbeing services to deliver awareness sessions on topics including:

- Domestic abuse awareness
- Mental health and emotional wellbeing

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We are extremely grateful for the invaluable contribution made by our volunteers, who have supported the organisation since its establishment in 2010.

Section D Achievements and performance

Section D Achievements and performance

Summary of the main achievements of the charity during the year

One of our proudest achievements has been the successful development of our outdoor community space. Inspired by Hawbush Gardens and delivered in collaboration with the Lye Allotment Society, we secured several unused allotment plots which had been dormant for many years. A significant amount of time, effort, and physical work was required to restore and transform the land. Thanks to the hard work, commitment and dedication of our staff, volunteers, and local residents, the area has now been completely revitalised into vibrant and productive green spaces. More than 80 members, along with a number of community groups, now regularly access our allotments. They use the space to enjoy the outdoors, connect with nature, grow their own produce, build confidence, gain a sense of achievement, and improve both their physical and mental health and wellbeing.

This development means we can now offer services not only at our centre but also in a safe and accessible outdoor setting within the local community. The allotments have created new opportunities for learning, connection, therapeutic activity, and intergenerational engagement.For the first time, we have also secured additional funding to install toilet facilities on site — an essential resource that will ensure all plot holders and participants can use and enjoy the space fully and comfortably.

We are honoured and humbled to have been nominated for the Dudley CVS Community Awards 2025 and for The King's Award for Voluntary Service in recognition of our work. This represents an important acknowledgement of our commitment, dedication, and the positive impact we strive to make in our community.

Section E Financial review

Brief statement of the charity's policy on reserves

Financial Position at Year-End

As of the end of the financial year, the charity held £78,704 in cash reserves. This amount is categorised as follows:

- Restricted Grant Funding: £62,016
  These funds are earmarked for specific projects and must be spent within the next financial period in accordance with the terms of the grants.
- Unrestricted Funds: £16,688
  These funds provide flexibility and will be used to help cover operational costs and other charitable expenses in the forthcoming financial year.

Details of any funds materially in deficit

Not applicable

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our principal source of income during the year has been grant funding. In addition, we are committed to building long-term sustainability and reducing reliance on external grants. To support this, we generate modest income through nominal charges and membership contributions for selected activities, including:

- Health and Fitness sessions
- Saheli Sessions (Senior Citizens Group)
- Holiday Clubs (entrance fees)
- Community trips (participant contributions)

These small fees help us cover essential running costs while ensuring our activities remain affordable and accessible to the community we serve.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Aksah Azad	Halima Sadia
Position (eg Secretary, Chair, etc)	Treasury	Chair
Date	08.10.25	

DIYYA

Charity No. 1181064

Trustee's Report and Unaudited Accounts

31 March 2025

DIYYA

Contents

	Pages
Trustee's Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 11
Detailed Statement of Financial Activities	13 to 14

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1181064

Principal Office

Lye Community Centre
Cross Walks Road
Stourbridge
West Midlands
DY9 8BH

Trustee

The following trustee served during the year:

Trustee for the charity in holding title to charity property

Tahira Fawad	Nadia Shahid	Gabriela Mihai
Aksah Azad	Stacey Knowles	

Key Management Personnel

Chair — Halima Sadia

Accountants

TAS Accountants
412 High Street
Smethwick
West Midlands
B66 3PJ

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Aksah Azad
31 March 2025

Independent Examiner's Report to the trustee of DIYYA

I report to the trustees on my examination of the financial statements of DIYYA for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

TAS Accountants
412 High Street
Smethwick
West Midlands

B66 3PJ
31 March 2025

DIYYA

Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	180,701	180,701	208,107
Charitable activities	4	16,688	16,688	12,321
Total		197,389	197,389	220,428
Expenditure on:				
Charitable activities	5	-	-	8,883
Other	6	193,967	193,967	132,798
Total		193,967	193,967	141,681
Net gains on investments		-	-	-
Net income		3,422	3,422	78,747
Transfers between funds		-	-	-
Net income before other gains/(losses)		3,422	3,422	78,747
Other gains and losses				
Net movement in funds		3,422	3,422	78,747
Reconciliation of funds:				
Total funds brought forward		80,114	80,114	4,779
Total funds carried forward		83,536	83,536	83,526

DIYYA

Balance Sheet

at 31 March 2025

Charity No. 1181064		2025	2024
		£	£
Fixed assets			
Tangible assets	8	4,832	6,040
		4,832	6,040
Current assets			
Cash at bank and in hand		78,704	77,486
		78,704	77,486
Net current assets		78,704	77,486
Total assets less current liabilities		83,536	83,526
Net assets excluding pension asset or liability		83,536	83,526
Total net assets		83,536	83,526
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		83,536	80,114
		83,536	80,114
Reserves	9		
Total funds		83,536	80,114

Approved by the trustees on 31 March 2025

And signed on their behalf by:

H Sadia

Halima Sadia
31 March 2025

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Restricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	208,107	208,107
Charitable activities	12,321	12,321
Total	220,428	220,428
Expenditure on:		
Charitable activities	8,883	8,883
Other	132,798	132,798
Total	141,681	141,681
Net income	78,747	78,747
Net income before other gains/(losses)	78,747	78,747
Other gains and losses:		
Net movement in funds	78,747	78,747
Reconciliation of funds:		
Total funds brought forward	4,779	4,779
Total funds carried forward	83,526	83,526

3 Income from donations and legacies

	Restricted	Total 2025	Total 2024
	£	£	£
	180,701	180,701	208,107
	180,701	180,701	208,107

4 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
	16,688	16,688	12,321
	16,688	16,688	12,321

5 Expenditure on charitable activities

	Total 2025	Total 2024
	£	£
Expenditure on charitable activities		
	-	8,883
Governance costs		
	-	8,883

6 Other expenditure

	Restricted	Total 2025	Total 2024
	£	£	£
Employee costs	84,881	84,881	114,877
Motor and travel costs	8,138	8,138	5,463
Premises costs	4,243	4,243	9,967
General administrative costs	94,554	94,554	1,741
Legal and professional costs	2,151	2,151	750
	193,967	193,967	132,798

7 Staff costs

	2025	2024
Salaries and wages	58,066	93,038
Social security costs	10,567	9,461
Pension costs	4,757	1,746
	73,390	104,245

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

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2024	7,550	7,550
At 31 March 2025	7,550	7,550
Depreciation and impairment		
At 1 April 2024	1,510	1,510
Depreciation charge for the year	1,208	1,208
At 31 March 2025	2,718	2,718
Net book values		
At 31 March 2025	4,832	4,832
At 31 March 2024	6,040	6,040

9 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2025
	£		£	£
General funds:				
Unrestricted funds:				
Restricted funds:	80,114	197,389	(193,967)	83,536
Total funds	80,114	197,389	(193,967)	83,536

10 Analysis of net assets between funds

	Restricted funds	Total
	£	£
Fixed assets	4,832	4,832
Net current assets	78,704	78,704
	83,536	83,536

11 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	77,486	1,218	78,704
	77,486	1,218	78,704
Net debt	77,486	1,218	78,704

12 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings	2025 Other	2024 Land and buildings	2024 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2025	2024
	£	£
The pension cost charge to the charity amounted to:	4,757	1,746

DIYYA

Statement of Cash flows

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	3,422	78,747
Adjustments for:		
Depreciation of property, plant and equipment	1,208	1,510
Net cash provided by operating activities	4,630	80,257
Net cash used in investing activities		(7,550)
Net cash from financing activities		
Net increase in cash and cash equivalents	4,630	72,707
Cash and cash equivalents at the beginning of the year	77,486	
Cash and cash equivalents at the end of the year	82,116	72,707
Components of cash and cash equivalents		
Cash and bank balances	78,704	77,486
	78,704	77,486

DIYYA

Detailed Statement of Financial Activities

for the year ended 31 March 2025

	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
	180,701	180,701	208,107
	180,701	180,701	208,107
Charitable activities			
	16,688	16,688	12,321
	16,688	16,688	12,321
Total income and endowments	197,389	197,389	220,428
Expenditure on:			
Charitable activities			
			8,883
			8,883
Total of expenditure on charitable activities			8,883
Employee costs			
Salaries/wages	58,066	58,066	93,038
Employer's NIC	10,567	10,567	9,461
Pension costs	4,757	4,757	1,746
Staff training	8,461	8,461	7,307
Staff welfare			336
Temporary staff	3,030	3,030	2,989
	84,881	84,881	114,877
Motor and travel costs			
Vehicles - General costs	1,665	1,665	
Travel and subsistence	6,473	6,473	5,463
	8,138	8,138	5,463
Premises costs			
Rent			8,169
Rates	4,243	4,243	198
Premises repairs and maintenance			1,600
	4,243	4,243	9,967
General administrative costs, including depreciation and amortisation			
Bad debts	662	662	
General insurances			1,053
Information and publications	65,278	65,278	
Software, IT support and related costs	245	245	218

Stationery and printing	1,257	1,257	470
Subscriptions	27,112	27,112	-
	94,554	94,554	1,741
Legal and professional costs			
Accountancy and bookkeeping	750	750	750
Other legal and professional costs	1,401	1,401	-
	2,151	2,151	750
Total of expenditure of other costs	193,967	193,967	132,798
Total expenditure	193,967	193,967	141,681
Net gains on investments	-	-	-
Net income	3,422	3,422	78,747
Net income before other gains/(losses)	3,422	3,422	78,747
Other Gains	-	-	-
Net movement in funds	3,422	3,422	78,747
Reconciliation of funds:			
Total funds brought forward	80,114	80,114	4,779
Total funds carried forward	83,536	83,536	83,526

DIYYA

Independent Examiners Report

Independent Examiner's Report to the trustee of DIYYA

I report to the trustees on my examination of the financial statements of DIYYA for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

TAS Accountants
412 High Street
Smethwick
West Midlands

B66 3PJ
31 March 2025

DIYYA

England & Wales - Charity number 1181064

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	1	4	2023	To	31	03	2024

Section A Reference and administration details

Charity name DIYYA

Other names charity is known by

Registered charity number (if any) 1181064

Charity's principal address

LYE COMMUNITY CENTRE
Crosswalks road
Lye, Stourbridge
Postcode DY9 8BH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	HALIMA SADIA	CHAIR		
2	NADIA SHAHID	SECRETARY		
3	AKSAH AZAD	TREASURER		
4	AMY BARKER TRUSTEE	TRUSTEE		
5	GABRIELA MIHAI	TRUSTEE		
6	STACEY KNOWLES	TRUSTEE		
7	TAHIRA FAWAD	TRUSTEE		
8				

9

10

11

12

13

14

15

16

17

18

19

20

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION

How the charity is constituted (eg. trust, association, company)	CIO
Trustee selection methods (eg. appointed by, elected by)	ELECTED BY MEMBERS AT AGM

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We have an organisational structure diagram which informs those new to the charity, particularly new trustees about how we operate and the relationships between trustees, volunteers, members.

Our charity has the following policies and procedures in place:

- Health and safety
- Child protection and safeguarding vulnerable adults (and appropriate DBS checking procedures)
- Equality and diversity
- Code of conduct
- Liability insurance
- Risk assessment policy for COVID-19
- Sustainability policy
- Disciplinary policy
- GDPR policy
- Fire Regulations policy

Diyya works closely with partner organisations from both the public sector and not-for-profit/charitable sector. These include:

- Department for Work and Pensions
- Black Country Healthcare NHS
- Christ church
- Sunshine club
- Women's awareness Association
- Lye Library
- Reaching for Change – Roma Community
- Mary Stevens Hospice
- Dudley Council Public Health Department
- Lye Community Centre
- Dudley Council Adult & Community Learning
- Dudley Council Development Workers Team
- The Allotments Society
- ABL Health
- Halesowen College Esol
- Hawbush Community Gardens

All trustees give their time voluntarily and receive no other benefits.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	FOR THE PUBLIC BENEFIT, TO: 3.1 PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE, IN PARTICULAR WOMEN AND THEIR FAMILIES IN LYE AND THE SURROUNDING AREA WHO ARE SOCIALLY EXCLUDED ON THE GROUNDS OF THEIR SEX, RACE OR ETHNIC ORIGIN, FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. 3.2 PROVIDE AND ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE FOR WHOM THE FACILITIES ARE PROVIDED.

Activity 1 - Girls Connect Group

The aim of this project is to provide a warm, safe and friendly space for our youth, outside of the school environment.
Encouraging them to better connect with themselves and the community and contribute positively back into society.
To support them through the many challenges that they face today e.g mental health & wellbeing, suicide, drug abuse, peer pressure, bullying, overload of social media etc.
Activities include; cooking, baking, knitting, arts & crafts, general debates, sports games and outdoor pursuits.
Through engaging with the above activities, the youth are building up their confidence & self-esteem, learning new skills, volunteering, fundraising, developing their communicational, organisational and leadership skills and actively participating in community events.

Activity 2- Saheli Sessions (senior citizens club)

This project is delivered on a weekly basis and was initially launched just after the Covid pandemic, to tackle issues such as fear, bereavement, loneliness and poor health. It focuses on providing support for the forgotten gems of our community, our senior citizens. The group consists of 25 plus members and the activities range from; pampering, cooking, exercise, gardening, swimming and outdoor pursuits.

Benefits include:
Members feel less isolated & lonely.
Have made new friends.
More information about community activities they could get involved in.
Increase in confidence and skills.
Improvement on health and wellbeing.
Feeling empowered, independent, happier and healthier.

Activity 3 – Language support / ESOL

In collaboration with Halesowen College, we were able to successfully deliver Esol, basic English and I.T classes at our local Community Centre. It was vital that we were able to facilitate for these educational classes at a local and easily accessible venue. Common causes and barriers for the poor levels of education within our area and especially amongst women include; cultural restrictions, childcare, financial issues, domestically related problems, low confidence and self esteem, travel/distance.
We were very pleased to have succeeded in the discussions with our local college and successfully delivered Esol at our local community centre.

Benefits include:
Self empowerment
Independence
Career & employment opportunities
Financial sustainability & stability
Self worthy
Improved communicational skills
Confidence to integrate

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Activity 4 – Health & Fitness Classes

Delivered 5 times a week and are combined with nutritional support , each class is tailored and designed by our qualified fitness instructor.

The benefits of this activity are:
Happier & healthier people, improved fitness levels.
Learning to manage health conditions, healthy eating habits, boost in confidence & self esteem.

Activity 5 – Community Allotments

We have been working with Dudley and Walsall Mental Health Partnership Trust to increase awareness of certain topics which might affect our community, such as:

- Domestic abuse
- Mental health conditions
- Expert patients programme – courses to help our ladies to manage certain conditions
- Mindfulness techniques
- Alcohol awareness

The benefits of this activity are:

Women are more aware of issues that might affect them and have a better understanding of how to get support if they need it.
Women are empowered
Women can better manage mental health conditions
Women feel healthier and have improved wellbeing.

Activity 6 – Textiles

Weekly session on textiles and dressmaking.

The benefits of this activity are:

It increases people's skills.
It helps people to become more economically active / improves employment prospects.

Activity 7- Senior Fitness Classes- delivered 2 times per week.
Activity 8- Health & Beauty
Activity 9- Health & Nutritionist
Activity 10- Swimming
Activity 11 - Community Health & Wellness Events
Activity 12 - Trips
Activity 13- Holiday Clubs
Activity 14- Community Events

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Gratitude for Our Volunteers

Since our establishment in 2010, our volunteers have been the backbone of our organisation. Their dedication and tireless efforts have been instrumental in supporting our mission and enabling us to serve the community effectively. We are deeply grateful for their enormous contribution, which continues to inspire and drive the success of our charity.

Their commitment ensures that we can deliver meaningful programs, forge valuable partnerships, and make a lasting impact on the lives of those we support.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Community Allotments

One of our most remarkable achievements is the successful delivery of our Community Allotments Project, which has created a vibrant outdoor community space.

Inspired by Hawbush Gardens and in collaboration with the Lye Allotment Society, we secured the lease of several plots that had been dormant for many years. The transformation required immense time, effort, and dedication, and it involved the commitment of our staff, volunteers, and local community members.

After months of hard work, the once-neglected plots have been revitalised into thriving green spaces. Today, over 80 members and several community groups benefit from the allotments. These spaces offer opportunities to:

- Enjoy the outdoors and connect with nature
- Grow fresh produce
- Achieve personal goals and gain a sense of accomplishment
- Enhance mental and physical health

This project has provided an outdoor alternative to our usual indoor services at the centre, offering a local, easily accessible space for all our users and beneficiaries. The Community Allotments exemplify the power of teamwork and the transformative impact of coming together for a shared purpose.

Section D Achievements and performance

This year has been a milestone for our charity, marked by significant achievements in securing funding and sustaining our mission.

We are incredibly grateful to have received grants from the following funders, which have had a massive impact on our core funding:

- Henry Smith
- Reaching Communities
- Heart of England (WMCA)
- Sport England
- Rosa

These grants have provided financial security, enabling us to focus entirely and effectively on the quality and delivery of our charity's aims and objectives.

Towards Sustainability

While we are fortunate to receive grant funding, we are committed to ensuring long-term sustainability. To achieve this, we deliver regular community events and introduce small nominal charges or membership fees for some of our activities, including:

- Health & Fitness sessions
- Saheli sessions
- Entrance fees for holiday clubs
- Contributions towards community trips

This approach not only supports financial stability but also fosters a sense of ownership and value among our participants.

Section E Financial review

Brief statement of the charity's policy on reserves

Financial Position at Year-End

As of the end of the financial year, the charity held £223,107 in cash reserves. This amount is categorised as follows:

- Restricted Grant Funding: £208,927

These funds are earmarked for specific projects and must be spent within the next financial period in accordance with the terms of the grants.

- Unrestricted Funds: £14,180

These funds provide flexibility and will be used to help cover operational costs and other expenses in the upcoming financial year.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Use of Funds and Expenditure

Expenditure has been carefully allocated to directly support the key objectives of the charity:

1. Program Delivery:
   - Health & wellbeing sessions (e.g., Saheli and fitness programs)
   - Community events and holiday clubs
   - The Community Allotments Project, which promotes mental and physical wellbeing.
2. Core Services:
   - Covering operational costs, staff salaries, and volunteer support to ensure the smooth delivery of our services.
3. Outreach and Community Engagement:
   - Promoting inclusivity through ESOL classes, safeguarding vulnerable groups, and creating opportunities for skill-building.

Our focus remains on delivering high-impact, cost-effective services that directly benefit the individuals and groups we support.

Investment Policy and Objectives

To date, our charity has prioritised maintaining sufficient reserves to safeguard against unforeseen challenges and to ensure continuity of services.

- Ethical Investment Policy:

In line with our values, any future investments will adhere to a strict ethical framework, ensuring alignment with the charity's mission and commitment to community welfare.

- Investment Objectives:

Our primary aim is to ensure financial stability while maximising returns for the long-term sustainability of the charity.

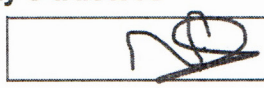
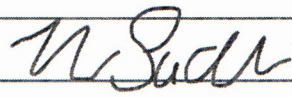
By combining strategic funding efforts, judicious expenditure, and a commitment to sustainability, we are well-positioned to continue delivering high-quality services and achieving our charity's objectives.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Nadia Shahid	Halima Sadia
Position (eg Secretary, Chair, etc)	Secretary	Chair
Date	28.12.2024	

DIYYA

Charity No. 1181064

Trustees' Report and Unaudited Accounts

31 March 2024

DIYYA

Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 13
Detailed Statement of Financial Activities	14 to 15

DIYYA

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1181064

Principal Office

117 CLAYCROFT PLACE
STOURBRIDGE
WEST MIDLANDS
DY9 8BY

Trustees

The following trustees served during the year:

A. AZAD
S. KNOWLES
G. MIHAI
N. SHAHID

Key Management Personnel

Chair	NASEEM BEGUM
	A AZAD
	S KNOWLES
	G MIHAI
	N SHAHID

Accountants

TAS ACCOUNTANTS
412 HIGH STREET
SMETHWICK
WEST MIDLANDS
B66 3PJ

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



A. AZAD
Trustee
11 October 2024

DIYYA

Independent Examiners Report

Independent Examiner's Report to the trustees of DIYYA

I report to the trustees on my examination of the financial statements of DIYYA for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

TAS ACCOUNTANTS
412 HIGH STREET
SMETHWICK
WEST MIDLANDS

B66 3PJ
11 October 2024

TAS ACCOUNTANTS
412 High Street,
Smethwick B66 3PJ
www.tasaccountants.com - info@tasaccountants.com
T: 0121 565 1685 - 0121 667 6494 - 0121 777 7400

DIYYA

Statement of Financial Activities

for the year ended 31 March 2024

	Notes	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	105,943	105,943	68,360
Charitable activities	4	12,321	12,321	-
Other	5	102,164	102,164	-
Total		220,428	220,428	68,360
Expenditure on:				
Raising funds	6	8,883	8,883	18,423
Charitable activities	7	-	-	7,770
Other	8	132,798	132,798	37,388
Total		141,681	141,681	63,581
Net gains on investments		-	-	-
Net income		78,747	78,747	4,779
Transfers between funds		-	-	-
Net income before other gains/(losses)		78,747	78,747	4,779
Other gains and losses				
Net movement in funds		78,747	78,747	4,779
Reconciliation of funds:				
Total funds brought forward		4,779	4,779	-
Total funds carried forward		83,526	83,526	4,779

DIYYA

Balance Sheet

at 31 March 2024

Charity No. 1181064		2024	2023
		£	£
Fixed assets			
Tangible assets	10	6,040	(7,660)
		6,040	(7,660)
Current assets			
Cash at bank and in hand		77,486	12,439
		77,486	12,439
Net current assets		77,486	12,439
Total assets less current liabilities		83,526	4,779
Net assets excluding pension asset or liability		83,526	4,779
Total net assets		83,526	4,779
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		83,526	4,779
		83,526	4,779
Reserves	11		
Total funds		83,526	4,779

Approved by the trustees on 11 October 2024

And signed on their behalf by:

A. AZAD
Trustee
11 October 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Restricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	64,169	-	64,169
Investments	4,191	-	4,191
Total	68,360	-	68,360
Expenditure on:			
Raising funds	18,423	-	18,423
Charitable activities	7,770	-	7,770
Other	37,388	-	37,388
Total	63,581	-	63,581
Net income	4,779	-	4,779
Net income before other gains/(losses)	4,779	-	4,779
Other gains and losses:			
Net movement in funds	4,779	-	4,779
Reconciliation of funds:			
Total funds brought forward	-	4,779	4,779
Total funds carried forward	4,779	4,779	9,558

3 Income from donations and legacies

	Restricted	Total 2024	Total 2023
	£	£	£
Grants	105,943	105,943	68,360
	105,943	105,943	68,360

4 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	12,321	12,321	-
	12,321	12,321	-

5 Other income

	Restricted	Total 2024	Total 2023
	£	£	£
Other Grants	102,164	102,164	-
	102,164	102,164	-

6 Expenditure on raising funds

	Restricted	Total 2024	Total 2023
	£	£	£
Costs of generating voluntary income			
Grants	-	-	18,423
Fundraising trading costs			
	8,883	8,883	-
	8,883	8,883	18,423

7 Expenditure on charitable activities

	Total 2024	Total 2023
	£	£
Expenditure on charitable activities		
Donations	-	5,770
Grants made	-	2,000
Governance costs		
	-	7,770

8 Other expenditure

	Restricted	Total 2024	Total 2023
	£	£	£
	-	-	997
Employee costs	114,877	114,877	29,064
Motor and travel costs	5,463	5,463	937
Premises costs	9,967	9,967	4,636
General administrative costs	1,741	1,741	1,254
Legal and professional costs	750	750	500
	132,798	132,798	37,388

9 Staff costs

	2024	2023
Salaries and wages	93,038	26,163
Social security costs	9,461	-
Pension costs	1,746	-
	104,245	26,163

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

10 Tangible fixed assets

	£	£
Cost or revaluation		
Additions	7,550	7,550
At 31 March 2024	7,550	7,550
Depreciation and impairment		
Depreciation charge for the year	1,510	1,510
At 31 March 2024	1,510	1,510
Net book values		
At 31 March 2024	6,040	6,040

11 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	4,779	220,428	(141,681)	83,526
Total funds	4,779	220,428	(141,681)	83,526

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	6,040	6,040
Net current assets	77,486	77,486
	83,526	83,526

13 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	12,439	65,047	77,486
	12,439	65,047	77,486
Net debt	12,439	65,047	77,486

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	1,746	-

DIYYA

Detailed Statement of Financial Activities

for the year ended 31 March 2024

	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Grants	105,943	105,943	68,360
	105,943	105,943	68,360
Charitable activities			
Donations	12,321	12,321	-
	12,321	12,321	-
Other			
Other Grants	102,164	102,164	-
	102,164	102,164	-
Total income and endowments	220,428	220,428	68,360
Expenditure on:			
Costs of generating donations and legacies			
Grants	-	-	18,423
	-	-	18,423
Costs of other trading activities			
	8,883	8,883	-
	8,883	8,883	-
Total of expenditure on raising funds	8,883	8,883	18,423
Charitable activities			
Donations	-	-	5,770
Grants made	-	-	2,000
	-	-	7,770
Total of expenditure on charitable activities	-	-	7,770
Other expenditure			
	-	-	997
	-	-	997
Employee costs			
Salaries/wages	93,038	93,038	26,163
Employer's NIC	9,461	9,461	-
Pension costs	1,746	1,746	-
Staff training	7,307	7,307	-
Staff welfare	336	336	-
Temporary staff	2,989	2,989	2,901
	114,877	114,877	29,064
Motor and travel costs			

Travel and subsistence	5,463	5,463	937
	5,463	5,463	937
Premises costs			
Rent	8,169	8,169	-
Rates	198	198	-
Light, heat and power	-	-	1,623
Premises repairs and maintenance	1,600	1,600	3,013
	9,967	9,967	4,636
General administrative costs, including depreciation and amortisation			
Bank charges	-	-	31
General insurances	1,053	1,053	-
Information and publications	-	-	319
Software, IT support and related costs	218	218	-
Stationery and printing	470	470	49
Sundry expenses	-	-	855
	1,741	1,741	1,254
Legal and professional costs			
Audit/Independent examination fees	-	-	500
Accountancy and bookkeeping	750	750	-
	750	750	500
Total of expenditure of other costs	132,798	132,798	37,388
Total expenditure	141,681	141,681	63,581
Net gains on investments	-	-	-
Net income	78,747	78,747	4,779
Net income before other gains/(losses)	78,747	78,747	4,779
Other Gains	-	-	-
Net movement in funds	78,747	78,747	4,779
Reconciliation of funds:			
Total funds brought forward	4,779	4,779	-
Total funds carried forward	83,526	83,526	4,779

Independent Examiner's Report to the trustees of DIYYA

I report to the trustees on my examination of the financial statements of DIYYA for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

TAS ACCOUNTANTS
412 HIGH STREET
SMETHWICK
WEST MIDLANDS

B66 3PJ
11 October 2024

TAS ACCOUNTANTS
412 High Street,
Smethwick B66 3PJ
www.tasaccountants.com - info@tasaccountants.com
T: 0121 565 1685 - 0121 667 6494 - 0121 777 7400

DIYYA

England & Wales - Charity number 1181064

Accounts

DIYYA

Charity No. 1181064

Trustees' Report and Unaudited Accounts

31 March 2023

DIYYA

Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 12
Detailed Statement of Financial Activities	13 to 14

DIYYA

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1181064

Principal Office

117 CLAYCROFT PLACE
STOURBRIDGE
WEST MIDLANDS
DY9 8BY

Trustees

The following trustees served during the year:

A. AZAD
S. KNOWLES
G. MIHAI
N. SHAHID

Key Management Personnel

Chair	Naseem Begum
	A AZAD
	S KNOWLES
	G MIHAI
	N SHAHID

Accountants

TAS ACCOUNTANTS
412 HIGH STREET
SMETHWICK
WEST MIDLANDS
B66 3PJ

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

DIYYA

Trustees Annual Report

A. AZAD

Trustee

29 January 2024

Independent Examiner's Report to the trustees of DIYYA

I report to the trustees on my examination of the financial statements of DIYYA for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

TAS ACCOUNTANTS
412 HIGH STREET
SMETHWICK
WEST MIDLANDS

B66 3PJ

29 January 2024

TAS ACCOUNTANTS
412 High Street,
Smethwick B66 3PJ
www.tasaccountants.com - info@tasaccountants.com
T: 0121 565 1805 - 0121 667 6494 - 0121 777 7400

DIYYA

Statement of Financial Activities

for the year ended 31 March 2023

	Notes	Donations 2023 £	Total funds 2023 £
Income and endowments from:			
Restricted Funds	2	64,169	64,169
Unrestricted Funds	3	4,191	4,191
Total		68,360	68,360
Expenditure on:			
Raising funds	4	18,423	18,423
Charitable activities	5	7,770	7,770
Other	6	37,388	37,388
Total		63,581	63,581
Net gains on investments		-	-
Net income		4,779	4,779
Transfers between funds		-	-
Net income before other gains/(losses)		4,779	4,779
Other gains and losses			
Net movement in funds		4,779	4,779
Reconciliation of funds:			
Total funds carried forward		4,779	9,558

DIYYA

Balance Sheet

at 31 March 2023

Charity No. 1181064

		2023
		£
Fixed assets		
Tangible assets	8	(7,660)
		(7,660)
Current assets		
Cash at bank and in hand		12,439
		12,439
Net current assets		12,439
Total assets less current liabilities		4,779
Creditors: Amounts falling due after more than one year	9	-
Net assets excluding pension asset or liability		4,779
Total net assets		4,779
The funds of the charity		
Restricted funds	10	
Unrestricted funds	10	
General funds		-
		-
Reserves	10	
Total funds		4,779

Approved by the trustees on 29 January 2024

And signed on their behalf by:

A. AZAD

Trustee

29 January 2024

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

	Unrestricted	Total
		2023
	£	£
RISTRICTED FUNDS	64,169	64,169
	64,169	64,169

Notes to the Accounts

3 Income from investments

	Unrestricted	Total
		2023
	£	£
	4,191	4,191
	4,191	4,191

4 Expenditure on raising funds

	Unrestricted	Total
		2023
	£	£
Costs of generating voluntary income		
RISTRICTED FUNDS	18,423	18,423
	18,423	18,423

5 Expenditure on charitable activities

	Unrestricted	Total
		2023
	£	£
Expenditure on charitable activities		
Grants made	5,770	5,770
Governance costs	2,000	2,000
	7,770	7,770

6 Other expenditure

	Unrestricted	Total
		2023
	£	£
Employee costs	997	997
Motor and travel costs	29,064	29,064
Premises costs	937	937
General administrative costs	4,636	4,636
Legal and professional costs	1,254	1,254
	500	500
	37,388	37,388

7 Staff costs

	2023
Salaries and wages	26,163
	26,163

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

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2022	(7,660)	(7,660)
At 31 March 2023	(7,660)	(7,660)
Net book values		
At 31 March 2023	(7,660)	(7,660)
At 31 March 2022	(7,660)	(7,660)

9 Creditors:

amounts falling due after more than one year	2023 £
Bank loans and overdrafts	-
	-

10 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	-	63,581	(63,581)	-
Total funds	-	63,581	(63,581)	-

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	(7,660)	-	(7,660)
Net current assets	12,439	-	12,439
Creditors due in more than one year and provisions	-	-	-
	4,779	-	4,779

Notes to the Accounts

12 Reconciliation of net debt

	Cash flows	At 31 March 2023
	£	£
Cash and cash equivalents	12,439	12,439
	12,439	12,439
Bank loans	-	-
	-	-
Net debt	12,439	12,439

DIYYA

Detailed Statement of Financial Activities

for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies		
RISTRICTED FUNDS	44,247	44,247
	44,247	44,247
Investments	-	-
	-	-
Total income and endowments	44,247	44,247
Expenditure on:		
Costs of generating donations and legacies		
RISTRICTED FUNDS	18,423	18,423
	18,423	18,423
Total of expenditure on raising funds	18,423	18,423
Charitable activities		
Grants made	5,770	5,770
	2,000	2,000
	7,770	7,770
Total of expenditure on charitable activities	7,770	7,770
Other expenditure		
	997	997
	997	997
Employee costs		
Salaries/wages	26,163	26,163
Temporary staff	2,901	2,901
	29,064	29,064
Motor and travel costs		
Travel and subsistence	937	937
	937	937
Premises costs		
Light, heat and power	1,623	1,623
Premises repairs and maintenance	3,013	3,013
	4,636	4,636
General administrative costs, including depreciation and amortisation		

Bank charges	31	31
Information and publications	319	319
Stationery and printing	49	49
Sundry expenses	855	855
	1,254	1,254
Legal and professional costs		
Audit/Independent examination fees	500	500
	500	500
Total of expenditure of other costs	37,388	37,388
Total expenditure	63,581	63,581
Net gains on investments	-	-
Net expenditure	(19,334)	(19,334)
Net expenditure before other gains/(losses)	(19,334)	(19,334)
Other Gains	-	-
Net movement in funds	(19,334)	(19,334)
Reconciliation of funds:		
Total funds brought forward	-	4,779
Total funds carried forward	(19,334)	(14,555)

DIYYA

England & Wales - Charity number 1181064

Accounts

Charity number: 1181064

DIYYA

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

DIYYA

Contents Page

For the year ended 31 March 2022

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

DIYYA
Report of the Trustees
For the year ended 31 March 2022

The Trustees have pleasure in presenting their report and the financial statements for 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

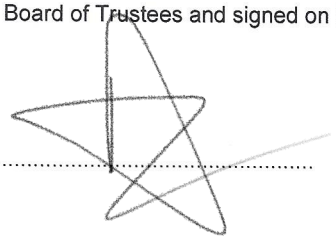
Name of Charity	DIYYA
Charity registration number	1181064
Principal address	117 Claycroft Place STOURBRIDGE DY9 8BY

Trustees

The trustees and officers serving during the year and since the year end were as follows:

	Stacey Knowles Aksah Azad Gabriela Mihai Nadia Shahid
Senior management	Naseem Begum (Chairperson)
Independent examiners	WM ACCOUNTANTS LTD 2063 COVENTRY ROAD BIRMINGHAM WEST MIDLANDS B26 3DY

Approved by the Board of Trustees and signed on its behalf by



..... 31 August 2023

Aksah Azad

DIYYA

Independent Examiners Report to the Trustees
For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



WM ACCOUNTANTS LTD
2063 COVENTRY ROAD
BIRMINGHAM
WEST MIDLANDS
B26 3DY

31 August 2023

DIYYA
Statement of Financial Activities
For the year ended 31 March 2022

	Notes	Unrestricted funds	Restricted funds	2022	2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	2	5,657	108,377	114,034	80,968
Investments	3	-	70	70	31
Total		**5,657**	**108,447**	**114,104**	**80,999**
Expenditure on:					
Raising funds	4/5	-	(110,055)	(110,055)	(60,979)
Charitable activities	6/7	-	(4,161)	(4,161)	(11,725)
Total		**-**	**(114,216)**	**(114,216)**	**(72,704)**
Net income/expenditure		**5,657**	**(5,769)**	**(112)**	**8,295**
Reconciliation of funds					
Total funds brought forward		37,514	25,868	63,382	34,876
Total funds carried forward		**43,171**	**20,099**	**63,270**	**43,171**

DIYYA
Statement of Financial Position
As at 31 March 2022

	Notes	2022	2021
		£	£
Current assets			
Cash at bank and in hand		63,270	43,171
		63,270	**43,171**
Net current assets		**63,270**	**43,171**
Total assets less current liabilities		**63,270**	**43,171**
Net assets		**63,270**	**43,171**
The funds of the charity			
Restricted income funds	11	20,099	-
Unrestricted income funds	11	43,171	43,171
Total funds		**63,270**	**43,171**

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Aksah Azad
Trustee

31 August 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

DIYYA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Donations received	-	5,587	5,587	670
Grants received	5,657	102,790	108,447	80,298
	5,657	**108,377**	**114,034**	**80,968**

3. Investment income

	2022	2021
	£	£
Restricted funds		
Bank interest receivable	70	31
	70	**31**

4. Expenditure on generating donations and legacies

	2022	2021
	£	£
Restricted funds		
Donations	103,557	26,400
Support costs	6,498	25,579
	110,055	**51,979**

5. Expenditure on other trading activities

	2022	2021
	£	£
Fund raising events	-	9,000
	-	**9,000**

6. Costs of charitable activities by fund type

	2022	2021
	£	£
Restricted funds		
Activity 1	-	1,114
Support costs	4,161	10,611
	4,161	**11,725**

7. Costs of charitable activities by activity type

	2022	2021
	£	£
Activity 1	4,161	11,725

8. Analysis of support costs

	2022	2021
	£	£
Finance	-	2,783
Governance costs	10,659	33,407
	10,659	**36,190**

9. Staff costs and emoluments

Total staff costs for the year ended 31 March 2022 were:

	2022	2021
	£	£
Salaries and wages	60,454	29,183
	60,454	**29,183**

	2022	2021
0	0	0
	0	**0**

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activites are for unrestricted funds.

11. Movement in funds

Unrestricted Funds

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
General				
General	37,514	5,657	-	43,171
	37,514	**5,657**	**-**	**43,171**

Unrestricted Funds - Previous year

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
General				
General	34,876	80,999	(72,704)	43,171
	34,876	**80,999**	**(72,704)**	**43,171**

Purpose of unrestricted Funds

General

The Prevention Or Relief Of Poverty Recreation.

Restricted Funds

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
Restricted	25,868	108,447	(114,216)	20,099
	25,868	**108,447**	**(114,216)**	**20,099**

Restricted Funds - Previous year

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
	-	-	-	-

Purpose of restricted funds

Restricted

The Prevention Or Relief Of Poverty Recreation.

12. Analysis of net assets between funds

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
General		
General	43,171	43,171
Restricted funds		
Restricted	20,099	20,099
	63,270	**63,270**

Previous year

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
General		
General	43,171	43,171
Restricted funds		
	43,171	**43,171**

DIYYA
Detailed Statement of Financial Activities
For the year ended 31 March 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	5,587	670
Grants receivable	108,447	80,298
	114,034	**80,968**
Investments		
Bank interest receivable	70	31
	70	**31**
Total incoming resources	**114,104**	**80,999**
EXPENDITURE		
Raising donations and legacies		
Donations	(103,557)	(26,400)
	(103,557)	**(26,400)**
Other trading activities		
Fund raising events costs	-	(9,000)
	-	**(9,000)**
Charitable activities		
Cost of direct charitable activity	-	(1,114)
	-	**(1,114)**
SUPPORT COSTS		
Finance		
Finance	-	(2,783)
	-	**(2,783)**
Governance costs		
Governance costs	(6,498)	(22,796)
Governance costs	(4,161)	(10,611)
	(10,659)	**(33,407)**
Total resources expended	**(114,216)**	**(72,704)**
Net Expenditure	**(112)**	**8,295**

This page does not form part of the statutory financial statements

DIYYA

England & Wales - Charity number 1181064

Accounts

Trustees' Annual Report for the period

	Period start date			To	Period end date		
From	01	04	2020		31	03	2021

Section A Reference and administration details

Charity name DIYYA

Other names charity is known by

Registered charity number (if any) 1181064

Charity's principal address

117 CLAYCROFT PLACE
STOURBRIDGE

Postcode DY9 8BY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	NASEEEM BE-GUM	CHAIR		
2	NADIA SHAHID	SECRETARY		
3	AKSAH AZAD	TREASURER		
4	AMY BARKER	TRUSTEE		
5	GABRIELA MIHAI	TRUSTEE		
6	STACEY KNOWLES	TRUSTEE		
7				
8				
9				
10				

11

12

13

14

15

16

17

18

19

20

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION
How the charity is constituted (eg. trust, association, company)	CIO
Trustee selection methods (eg. appointed by, elected by)	ELECTED BY MEMBERS AT AGM

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We have an organisational structure diagram which informs those new to the charity, particularly new trustees about how we operate and the relationships between trustees, volunteers, members.

Our charity has the following policies and procedures in place:

- Health and safety
- Child protection and safeguarding vulnerable adults (and appropriate DBS checking procedures)
- Equality and diversity
- Code of conduct
- Liability insurance
- Risk assessment policy for COVID-19
- Sustainability policy
- Disciplinary policy
- GDPR policy
- Fire Regulations policy

Diyya works closely with partner organisations from both the public sector and not-for-profit/charitable sector. These include:

- Department for Works and Pensions
- Black Country Healthcare NHS
- Lloyd's foundation
- Christ church
- Sunshine club
- Women's awareness Association
- Black Country Housing group
- Locality
- Near neighbours
- Lye Library
- Reaching for Change – a community group supporting Roma communities
- Dudley and Walsall Mental Health Partnership Trust
- Timebank
- Public Health Dudley
- Lye Community Centre
- Creative Support

All trustees give their time voluntarily and receive no other benefits.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

FOR THE PUBLIC BENEFIT, TO:
3.1 PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE, IN PARTICULAR WOMEN AND THEIR FAMILIES IN LYE AND THE SURROUNDING AREA WHO ARE SOCIALLY EXCLUDED ON THE GROUNDS OF THEIR SEX, RACE OR ETHNIC ORIGIN, FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.
3.2 PROVIDE AND ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE FOR WHOM THE FACILITIES ARE PROVIDED.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In planning our activities for the year, trustees were mindful of the Charity Commission's guidance on public benefit, ensuring that our activities meet our charitable aims, benefit the people we are set up to support, manage risks or harm, making sure that any personal benefits are incidental.

Activity 1 - Saturday youth and social club

A weekly platform to engage the women in our community. We provide activities for young people on a Saturday as a way of engaging with the family unit, particularly women who would not otherwise engage with us or get out of their homes.

At this activity we give women information, guidance and volunteering opportunities to get them out of their homes and into the community, developing their skills, confidence and wellbeing.

We also use this activity to understand the needs and aspirations of the community we support and design programmes in response to them.

The benefits of these activities are:

Marginalised women feel less isolated
Women have more information about community activities they could get involved in
Women's confidence and skills increase
Women's health and wellbeing improves
Women feel empowered – many women come to us marginalised, with low self-esteem, some of them now lead on some of our activities, as a testament to how they have developed. This also increases people's employment opportunities.

Activity 2 – Language support

We have run English classes and Urdu classes to help people to integrate into the community and to help families to communicate with each other (many families consist of parents that speak Urdu only and children that speak English only, which led to communication issues between families).

The benefits activities are:

Better communication between families / generations. This means that parents can help children with something as simple as their homework / education. It also helps to prevent children in our community from being exposed to grooming / radicalisation as they can better communicate with their parents or older family members.

Social inclusion within the wider / English-speaking community.

Activity 3 – Health and fitness

(a) Three times a week health and fitness activities – currently Zumba and aerobics – for up to 60 women.

(b) Community Walks

(c) Online classes (instergram)

(d) WhatsApp Broadcast group (healthy eating nutritional advice)

The benefits of this activity are:

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We are very grateful for the enormous contribution made by our volunteers. As our activities have expanded, we have grown to 13 volunteers who each give 7 hours per week to help our activities happen.

Section D Achievements and performance

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Monthly Saturday Special – This is a special version of our Saturday youth and social club. We provide a special event each month with food and children's entertainment for the community. This event is always well attended, generate publicity for Diyya and allow us to fundraise to cover the costs of many of the activities we provide.

This year, we started our fitness classes (Zumba and aerobics) which were requested by the women we support. These classes run twice a week and quickly grew to 30 participants per session.

Our work with Dudley and Walsall Mental Health Partnership Trust continued this year and we were able to run programmes and awareness raising activities on topics such as alcohol awareness and domestic abuse. We were pleased to receive an award in recognition for our work with the trust.

We ran another International Women's Day event with Creative Support and Dudley and Walsall Mental Health Partnership Trust. The event brought professionals from different organisations and our volunteers gave demonstrations of their skills. The event really showcased the women we support, their skills and achievements.

In November we proudly received an award at Dudley CVS Volunteer Awards for our and our volunteers' work in the community. We were also nominated for an award for Dudley Mayor's annual Civic Awards for our voluntary work.

At Christmas we were pleased to be involved in the Lye Community Centre Christmas Bazaar, which brought the community together and fundraised for Dudley Mayor's Charities.

Lye has seen an influx of people from the Roma community. This year, we have made links with this community through Reaching for Change, a voluntary group set up to support vulnerable members of the Roma community. We have supported the group to make links, with planning ideas and we have run a joint four-week activity programme where we learned about each others' cultures, traditions and languages and to reduce tension / animosity between the communities.

Finally, we have been involved in planning in Lye Carnival with other local community groups.

Section E Financial review

Brief statement of the charity's policy on reserves	It is the policy of our charity to keep 4 months running costs in reserve to cover unforeseen emergencies. In view of the state of the current pandemic we will also add £5k to reserves each year to cover for crises work in order to strengthen our groups financial resilience. Our reserves policy will be reviewed in twelve months time.
Details of any funds materially in deficit	Not applicable

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives including any ethical investment policy adopted.	Our principle source of funding is from independent charitable organisations (£80,297). We also raised £699 from donations and from miscellaneous fundraising activities. This significantly reduced in this financial year due to the covid19 restrictions. The Covid-19 pandemic also started to have an impact on the charity and changed its operations to focus on keeping our beneficiaries safe and supporting their well-being.We started to discuss how we could put in on-line interventions to help women cope better and help in the overall scheme of reducing the transmission rates of covid19 disease. We secured emergency funding in order to keep our doors open to stay in contact with our beneficiaries who gravely needed our support in these difficult times. Our demand for our services grew in the pandemic and hence our turnover also increased as a result of the covid19 emergency funding secured to fulfil the demand.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		

Full name(s)	Aksah Azad	Naseem Begum
Position (eg Secretary, Chair, etc)	Treasury	Chair
Date	29/10/2021	

DIYYA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Opening balance		£21,898.26		
INCOME				
Grants		£80,297.51		
Fundraising Activities		£669.76		
Bank Interest		£31.02		
Total		£80,998.29		
Total of		£102,896.55		
EXPENDITURE				
Staff Cost			£26,399.88	
Consultancy			£10,019.56	
Fundraising			£9,000.00	
Equipment			£18,159.88	
Venue			£4,636.00	
Volunteer Cost			£2,783.00	
Activity Cost			£1,113.70	
Utility			£591.49	
Total			£72,703.51	
Total to carry forward to next year (OPENING BALANCE ADDED TO SURPLUS/LOSS OF INCOME OVER EXPENDITURE				£30,193.04
Approved by Management Committee and signed on their behalf:				

Arsah Azad
(TREASURER)

CAROL A. LENNON
Accountant
2 Rannoch Close
Lakeside
Brierley Hill
West Midlands
DY5 3RP
Tel: 01384 894238

21/10/2021

CAROL A. LENNON

ACCOUNTANT

2 Rannoch Close

Lakeside

Brierley Hill

West Midlands

DY5 3RP

DIYYA
REGISTERED CHARITY NO. 1181064

TEL/FAX 01384 894238
Mobile 07969 960340
Email: carolalennon@btinternet.com

Independent Examiner's Report

I report on the attached accounts of DIYYA for the period 1st of April 2020 - 31st March 2021

Respective responsibilities of trustees and examiner
As the charity's trustee you are responsible for the preparations of the accounts; you consider that the audit requirements of section 144(2) of the Charities Act 2011 does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 act, whether a particular matters have come to my attention.

Basis of Independent examiner's report
My examination was carried out in accordance with the General Directions given by the charity Commission. And examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'True and Fair View' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention;

1. Which gives me a reasonable cause to believe that in any material respect the requirements

(A) to keep accounting records In accordance with section 130 of the 2001 Act and

(B) to prepare accounts which accord With accounting records and to comply with the accounting requirements of the 2001 Act

have not been met; or^n

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C L
21/10/2021

CAROL A. LENNON
Accountant
2 Rannoch Close
Lakeside
Brierley Hill
West Midlands
DY5 3RP
Tel: 01384 894238

DIYYA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Opening balance		£21,898.26		
INCOME				
Grants		£80,297.51		
Fundraising Activities		£669.76		
Bank Interest		£31.02		
Total		£80,998.29		
Total of		£102,896.55		
EXPENDITURE				
Staff Cost			£26,399.88	
Consultancy			£10,019.56	
Fundraising			£9,000.00	
Equipment			£18,159.88	
Venue			£4,636.00	
Volunteer Cost			£2,783.00	
Activity Cost			£1,113.70	
Utility			£591.49	
Total			£72,703.51	
Total to carry forward to next year (OPENING BALANCE ADDED TO SURPLUS/LOSS OF INCOME OVER EXPENDITURE				£30,193.04
Approved by Management Committee and signed on their behalf:				

Arsah Azad
(TREASURER)

CAROL A. LENNON
Accountant
2 Rannoch Close
Lakeside
Brierley Hill
West Midlands
DY5 3RP
Tel: 01384 894238

21/10/2021

CAROL A. LENNON

ACCOUNTANT

2 Rannoch Close

Lakeside

Brierley Hill

West Midlands

DY5 3RP

DIYYA
REGISTERED CHARITY NO. 1181064

TEL/FAX 01384 894238
Mobile 07969 960340
Email: carolalennon@btinternet.com

Independent Examiner's Report

I report on the attached accounts of DIYYA for the period 1st of April 2020 - 31st March 2021

Respective responsibilities of trustees and examiner
As the charity's trustee you are responsible for the preparations of the accounts; you consider that the audit requirements of section 144(2) of the Charities Act 2011 does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 act, whether a particular matters have come to my attention.

Basis of Independent examiner's report
My examination was carried out in accordance with the General Directions given by the charity Commission. And examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'True and Fair View' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention;

1. Which gives me a reasonable cause to believe that in any material respect the requirements

(A) to keep accounting records In accordance with section 130 of the 2001 Act and

(B) to prepare accounts which accord With accounting records and to comply with the accounting requirements of the 2001 Act

have not been met; or^n

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C L
21/10/2021

CAROL A. LENNON
Accountant
2 Rannoch Close
Lakeside
Brierley Hill
West Midlands
DY5 3RP
Tel: 01384 894238