

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
NEWPORT YEMENI COMMUNITY ASSOCIATION**

Arthur Gait & Company Limited  
Chartered Certified Accountants  
18 Gold Tops  
Newport  
NP20 5WJ

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

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FOR THE YEAR ENDED 31 MARCH 2023**

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# **NEWPORT YEMENI COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The purposes of the charity as set out in its governing document are:

- to promote the benefits of those people now residing in Newport who were born in the Yemen or are descendants of people born in the Yemen without distinction of sex, political or religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort, by the advancement of education, the protection of health and the relief of poverty, sickness and distress, and the provision of facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants;
- to relieve poverty, sickness and distress by the provision of a welfare rights advice centre;
- to work towards the elimination of racial discrimination.

#### **Significant activities**

The charity exists to help and support people who hail from a BAME background, as well as community members from all backgrounds, by providing educational, support and recreational services and events. The charity supports community members with services, and acts as a link between the community and various service providers. The charity also cares for those within its community suffering from sickness, poverty, mental health, or distress and organises activities to promote community cohesion. The charity provides GCSE revision sessions, sports activities, educational trips, family trips and offers one-to-one support for children, young people, families, elderly and single parents that need an extra helping hand, especially post Covid. The charity is aiming to raise the profile of the Yemeni community as a vibrant, cohesive community contributing positively to the social, economic, and cultural life of the city.

The charity supports people from all backgrounds and faiths, but predominantly BAME children, young people, older people, families, single mums/dads, asylum seekers, refugees, and any vulnerable community members who need its support in this current situation. The charity has a dedicated Community Development Officer who offers advocacy services for all members of the community that need it. The charity works in partnership with the Office of the Police and Crime Commissioner for Gwent to deliver its Youth Empowerment Programme that offers tailored experiences and opportunities for the youth in the community, and steers them away from crime or antisocial behaviour. The charity delivers sports sessions specifically on Saturday nights as this is the time young people are more likely to be looking for ways to pass their time. Through sports, the charity engages with them and gives them a safe space where they can spend their weekend evenings.

#### **Public benefit**

The trustees have complied with their duty to have due regard to the Charity Commission's guidance on public benefit.

#### **Volunteers**

The trustees would like to thank the charity's volunteers and partners, as the charity's work cannot be done without them.

# **NEWPORT YEMENI COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

Envision the debut of the NYCA Community Facility in early 2024, a beacon of support poised to positively transform our community. The successful acquisition of funding, with generous support from partners and organizations such as Welsh Government, National Lottery, MoonDance, Newport City Council, and many more supporters, has paved the way for the completion of this dynamic hub. This facility is meticulously designed to comprehensively address the diverse needs of our residents.

Scheduled for full operation in the initial months of 2024, the NYCA Community Facility stands as a catalyst for positive change, symbolizing not only a major milestone but also heralding a new era of community empowerment.

Our initiatives within the facility will encompass a wide range of services, spanning from the provision of essential food packages to the orchestration of sports and well-being activities, educational programs, and advocacy services. The pivotal role played by dedicated volunteers ensures the success of these endeavors, amplifying the impact of our mission within the community.

Anticipating the facility's opening, we envision it becoming a central hub for community engagement and empowerment. The NYCA Community Facility is expected to emerge as a cornerstone, fostering unity and contributing significantly to the overall well-being of our residents. We eagerly anticipate the positive transformations and opportunities that will unfold within our community as a result of this forthcoming facility.

In our work with children and young people, we have provided opportunities for them to build confidence and self-worth. Initiatives such as the allotment and women and children trips have provided a platform to support community social inclusion and cohesion, bringing diverse communities together in Newport. Collaborating with these diverse groups has facilitated crucial intergenerational work within the community and across our diverse society.

Our collaboration with local authorities and partners, coupled with funding support from Welsh Government, National Lottery, MoonDance, Newport City Council, and numerous other supporters, addresses the impact of poverty and destitution. Central to our approach is direct work with young people, allowing us to find solutions to the broader, systemic problems they face. NYCA has dedicated significant efforts to providing a safe space for children and young people, especially during vulnerable times like school holidays or weekend nights.

As we reflect on the year, we recognise that the challenges we address go far deeper and require a long-term commitment working alongside children, young people, families, our community, and partners. We are pleased to be working in partnership with the Gwent Police Crime Commissioner's Office, supporting our youth empowerment activities for the next 2 years. This collaboration with Gwent Police and other partners aims to create more opportunities for youth and the Pillgwenlly community.

### **FINANCIAL REVIEW**

#### **Financial position**

The Statement of Financial Activities on page 5 shows that during this third period of financial activity the charity's income totalled £460,856, of which £456,857 is restricted. The majority of this income was in the form of grants, including funding from the Welsh Government Community Facilities Programme amounting to £250,000 which supports the charity's purchase of the NYCA Community Facility at 4a Temple Street, Newport and the refurbishment of the building to make it fit for community use.

In addition to the acquisition and refurbishment costs of the NYCA Community Facility, during the year the charity incurred expenditure totalling £81,853, of which £81,312 is restricted. The charity's net income for the year totalled £379,003, of which £375,543 is restricted..

The Balance Sheet on page 6 shows that at 31st March 2023 the charity had funds totalling £427,937, of which £380,291 are restricted. These funds are represented by the net book value of the NYCA Community Facility and computer equipment amounting to £255,194, funds held in the charity's bank account amounting to £174,093 and creditors amounting to £1,350.

# **NEWPORT YEMENI COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

### **FINANCIAL REVIEW**

#### **Reserves policy**

Reserves are that part of the charity's unrestricted funds that are freely available to spend on any of the charity's purposes. These reserves are calculated by deducting from total funds, restricted funds and unrestricted funds representing tangible fixed assets used to carry out the charity's activities.

The trustees aim to maintain free reserves in unrestricted funds to bridge the gap between the spending and receiving of resources and to cover any unforeseen expenditure. The trustees consider that moving forward the ideal level of free reserves would be approximately £12,000.

At 31st March 2023, free reserves in unrestricted funds of £43,582 were held in the charity's bank account.

#### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about its ability to continue as a going concern and therefore the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

Newport Yemeni Community Association is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales on 10th March 2020. The charity was formed under a constitution which established its objects and powers. Under the terms of the constitution the trustees have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

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

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1188462

#### **Principal address**

11 Wallis Street  
Newport  
NP20 2DH

#### **Trustees**

R. Al-Haddi  
R. Mohamed  
M. Quassim  
S. Najy

#### **Independent Examiner**

Christine Pritchard FCA  
Arthur Gait & Company Limited  
Chartered Certified Accountants  
18 Gold Tops  
Newport  
NP20 5WJ

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

Approved by order of the board of trustees on 29 January 2024 and signed on its behalf by:

R. Al-Haddi - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NEWPORT YEMENI COMMUNITY ASSOCIATION**

**Independent examiner's report to the trustees of Newport Yemeni Community Association**

I report to the charity trustees on my examination of the accounts of Newport Yemeni Community Association (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.

Christine Pritchard FCA

Arthur Gait & Company Limited  
Chartered Certified Accountants  
18 Gold Tops  
Newport  
NP20 5WJ

30 January 2024

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	3	2,840	456,857	459,697	39,596
Other trading activities	4	1,159	-	1,159	2,101
<b>Total</b>		<u>3,999</u>	<u>456,857</u>	<u>460,856</u>	<u>41,697</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Food packages and community support activities		541	42,998	43,539	6,794
Sports activities		-	22,020	22,020	2,958
Educational activities		-	330	330	714
Festivals and events		-	15,964	15,964	7,947
Building acquisition		-	-	-	550
<b>Total</b>		<u>541</u>	<u>81,312</u>	<u>81,853</u>	<u>18,963</u>
<b>NET INCOME</b>		3,458	375,545	379,003	22,734
<b>Transfers between funds</b>	13	<u>30,530</u>	<u>(30,530)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		33,988	345,015	379,003	22,734
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		13,658	35,276	48,934	26,200
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>47,646</u></u>	<u><u>380,291</u></u>	<u><u>427,937</u></u>	<u><u>48,934</u></u>

The notes form part of these financial statements

# NEWPORT YEMENI COMMUNITY ASSOCIATION

## BALANCE SHEET 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	4,064	251,130	255,194	-
<b>CURRENT ASSETS</b>					
Cash at bank		43,582	130,511	174,093	49,354
<b>CREDITORS</b>					
Amounts falling due within one year	12	-	(1,350)	(1,350)	(420)
<b>NET CURRENT ASSETS</b>		<u>43,582</u>	<u>129,161</u>	<u>172,743</u>	<u>48,934</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>47,646</u>	<u>380,291</u>	<u>427,937</u>	<u>48,934</u>
<b>NET ASSETS</b>		<u>47,646</u>	<u>380,291</u>	<u>427,937</u>	<u>48,934</u>
<b>FUNDS</b>	13				
Unrestricted funds				47,646	13,658
Restricted funds				380,291	35,276
<b>TOTAL FUNDS</b>				<u>427,937</u>	<u>48,934</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2024 and were signed on its behalf by:

R. Al-Haddi - Trustee

The notes form part of these financial statements

# NEWPORT YEMENI COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 1. CHARITY INFORMATION

Newport Yemeni Community Association is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales.

The charity's registered address is:

11 Wallis Street  
Newport  
NP20 2DH

### 2. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

#### **Going concern**

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about its ability to continue as a going concern and therefore the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **Income**

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

The following specific policies apply to categories of income:

#### Donations and legacies

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### Income from other trading activities

Income from other trading activities includes income received from fundraising events and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

## NEWPORT YEMENI COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 2. ACCOUNTING POLICIES - continued

##### **Allocation and apportionment of costs**

Support costs are those costs which do not relate directly to a single activity and do not themselves produce or constitute the output of the charitable activity. These costs include those related to finance, human resources and governance.

These costs are apportioned to charitable activities on the basis of the estimated time spent on each activity.

##### **Tangible fixed assets**

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

Depreciation is charged so as to write off the cost of the assets less their residual value over their estimated useful lives on the following bases:.

Freehold property	2% on cost
Fixtures, fittings and equipment	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged in the Statement of Financial Activities.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

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

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

##### **Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand. Financial liabilities held at amortised cost comprise the charity's short term creditors excluding taxation payable. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

# NEWPORT YEMENI COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 3. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	4,471	31,457
Grants	455,226	8,139
	<u>459,697</u>	<u>39,596</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Newport City Council - food packages	-	10,767
GAVO - homework provision	-	(2,628)
Police and Crime Commissioner Police Community Fund	43,070	-
Wales Council for Voluntary Action Third Sector Resilience Fund Phase 3	42,093	-
The National Lottery Community Fund	8,000	-
GAVO/Newport City Council Warm Spaces Grant	2,000	-
Welsh Government Community Facilities Programme	250,000	-
GAVO/Newport City Council Community Food Revenue Grant	4,400	-
Pobl Community Chest	1,000	-
The Moondance Foundation	95,000	-
Wales Council for Voluntary Action	9,663	-
	<u>455,226</u>	<u>8,139</u>

### 4. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	<u>1,159</u>	<u>2,101</u>

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Food packages and community support activities	7,325	36,214	43,539
Sports activities	7,665	14,355	22,020
Educational activities	330	-	330
Festivals and events	15,964	-	15,964
	<u>31,284</u>	<u>50,569</u>	<u>81,853</u>

# NEWPORT YEMENI COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 6. SUPPORT COSTS

	Finance £	Human resources £	Governance costs £	Totals £
Food packages and community support activities	1,482	34,282	450	36,214
Sports activities	-	14,355	-	14,355
	<u>1,482</u>	<u>48,637</u>	<u>450</u>	<u>50,569</u>

Support costs, included in the above, are as follows:

	Food packages and community support activities £	Sports activities £	Total activities £	Total activities £
Payroll processing	582	-	582	-
Accountancy	900	-	900	-
Wages	23,936	14,355	38,291	-
Pensions	487	-	487	-
Consultancy	9,420	-	9,420	1,686
DBS checks	439	-	439	-
Independent examiner's fee	450	-	450	420
	<u>36,214</u>	<u>14,355</u>	<u>50,569</u>	<u>2,106</u>

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### 8. STAFF COSTS

	31.3.23 £	31.3.22 £
Wages and salaries	38,291	-
Other pension costs	487	-
	<u>38,778</u>	<u>-</u>

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

	31.3.23	31.3.22
Community Development Officer	1	-
Admin Officer	1	-
Sports Youth Workers	3	-
	<u>5</u>	<u>-</u>

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. STAFF COSTS - continued**

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,707	27,889	39,596
Other trading activities	2,101	-	2,101
<b>Total</b>	<u>13,808</u>	<u>27,889</u>	<u>41,697</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Food packages and community support activities	2,429	4,365	6,794
Sports activities	-	2,958	2,958
Educational activities	250	464	714
Festivals and events	154	7,793	7,947
Building acquisition	-	550	550
<b>Total</b>	<u>2,833</u>	<u>16,130</u>	<u>18,963</u>
 <b>NET INCOME</b>	10,975	11,759	22,734
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	2,683	23,517	26,200
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>13,658</u></u>	<u><u>35,276</u></u>	<u><u>48,934</u></u>

**10. INDEPENDENT EXAMINER'S REMUNERATION**

The amount of remuneration receivable by the charity's independent examiner was as follows:

	31.3.23 £	31.3.23 £
Independent examination of the charity's financial statements	450	420
Payroll processing	582	-
Accountancy	900	-

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Computer equipment £	Totals £
<b>COST</b>			
Additions	251,130	4,605	255,735
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
Charge for year	-	541	541
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2023	251,130	4,064	255,194
	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	-	-
	<hr/>	<hr/>	<hr/>

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

	31.3.23 £	31.3.22 £
Other creditors	1,350	420
	<hr/>	<hr/>

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	13,658	3,458	30,530	47,646
<b>Restricted funds</b>				
Newport City Council - food packages	6,526	(3,316)	(3,210)	-
Community Foundation Wales - Wales				
Coronavirus Resilience Fund	546	-	(546)	-
Community Facility Fund	19,200	-	-	19,200
GAVO homework provision	2,087	(330)	(1,757)	-
Tesco Bags of Help - Saturday night football	834	-	(834)	-
Community Foundation Wales - The Provident Social Impact Fund	4,083	-	(4,083)	-
Community Foundation Wales - facility hire	2,000	-	(2,000)	-
Police and Crime Commissioner Police Community Fund	-	10,057	(6,259)	3,798
Wales Council for Voluntary Action Third Sector Resilience Fund Phase 3	-	5,269	(5,269)	-
The National Lottery	-	1,497	(1,497)	-
GAVO/Newport City Council Warm Spaces Grant	-	2,000	(2,000)	-
Welsh Government Community Facilities Programme	-	250,000	-	250,000
GAVO/Newport City Council Community Food Revenue Grant	-	3,075	(3,075)	-
Pobl Community Chest	-	1,000	-	1,000
The Moondance Foundation	-	95,000	-	95,000
Wales Council for Voluntary Action	-	9,663	-	9,663
Pobl	-	1,130	-	1,130
Linc Cymru				
	-	500	-	500
	<u>35,276</u>	<u>375,545</u>	<u>(30,530)</u>	<u>380,291</u>
<b>TOTAL FUNDS</b>	<u>48,934</u>	<u>379,003</u>	<u>-</u>	<u>427,937</u>

# NEWPORT YEMENI COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,999	(541)	3,458
<b>Restricted funds</b>			
Newport City Council - food packages	-	(3,316)	(3,316)
GAVO homework provision	-	(330)	(330)
Police and Crime Commissioner Police Community Fund	43,071	(33,014)	10,057
Wales Council for Voluntary Action Third Sector Resilience Fund Phase 3	42,093	(36,824)	5,269
The National Lottery	8,000	(6,503)	1,497
GAVO/Newport City Council Warm Spaces Grant	2,000	-	2,000
Welsh Government Community Facilities Programme	250,000	-	250,000
GAVO/Newport City Council Community Food Revenue Grant	4,400	(1,325)	3,075
Pobl Community Chest	1,000	-	1,000
The Moondance Foundation	95,000	-	95,000
Wales Council for Voluntary Action Pobl	9,663	-	9,663
Linc Cymru	1,130	-	1,130
	500	-	500
	<u>456,857</u>	<u>(81,312)</u>	<u>375,545</u>
<b>TOTAL FUNDS</b>	<u><u>460,856</u></u>	<u><u>(81,853)</u></u>	<u><u>379,003</u></u>

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	2,683	10,975	13,658
<b>Restricted funds</b>			
Newport City Council - food packages	-	6,526	6,526
Community Foundation Wales - Wales			
Coronavirus Resilience Fund	785	(239)	546
Community Facility Fund	-	19,200	19,200
GAVO homework provision	4,884	(2,797)	2,087
Sport Wales	900	(900)	-
The National Lottery Community Fund - multi sports activities/fun day	9,980	(9,980)	-
Tesco Bags of Help - Saturday night football	1,000	(166)	834
National Lottery - Covid-19 Community Support	1,885	(1,885)	-
Community Foundation Wales - The Provident Social Impact Fund	4,083	-	4,083
Community Foundation Wales - facility hire	-	2,000	2,000
	<hr/> 23,517	<hr/> 11,759	<hr/> 35,276
<b>TOTAL FUNDS</b>	<hr/> <hr/> 26,200	<hr/> <hr/> 22,734	<hr/> <hr/> 48,934

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,808	(2,833)	10,975
<b>Restricted funds</b>			
Newport City Council - food packages	8,767	(2,241)	6,526
Community Foundation Wales - Wales			
Coronavirus Resilience Fund	-	(239)	(239)
Community Facility Fund	19,750	(550)	19,200
GAVO homework provision	(2,628)	(169)	(2,797)
Sport Wales	-	(900)	(900)
The National Lottery Community Fund - multi sports activities/fun day	-	(9,980)	(9,980)
Tesco Bags of Help - Saturday night football	-	(166)	(166)
National Lottery - Covid-19 Community Support	-	(1,885)	(1,885)
Community Foundation Wales - facility hire	2,000	-	2,000
	<u>27,889</u>	<u>(16,130)</u>	<u>11,759</u>
<b>TOTAL FUNDS</b>	<u><u>41,697</u></u>	<u><u>(18,963)</u></u>	<u><u>22,734</u></u>

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. MOVEMENT IN FUNDS - continued**

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	2,683	14,433	30,530	47,646
<b>Restricted funds</b>				
Newport City Council - food packages	-	3,210	(3,210)	-
Community Foundation Wales - Wales				
Coronavirus Resilience Fund	785	(239)	(546)	-
Community Facility Fund	-	19,200	-	19,200
GAVO homework provision	4,884	(3,127)	(1,757)	-
Sport Wales	900	(900)	-	-
The National Lottery Community Fund - multi sports activities/fun day	9,980	(9,980)	-	-
Tesco Bags of Help - Saturday night football	1,000	(166)	(834)	-
National Lottery - Covid-19 Community Support	1,885	(1,885)	-	-
Community Foundation Wales - The Provident Social Impact Fund	4,083	-	(4,083)	-
Community Foundation Wales - facility hire	-	2,000	(2,000)	-
Police and Crime Commissioner Police Community Fund	-	10,057	(6,259)	3,798
Wales Council for Voluntary Action Third Sector Resilience Fund Phase 3	-	5,269	(5,269)	-
The National Lottery	-	1,497	(1,497)	-
GAVO/Newport City Council Warm Spaces Grant	-	2,000	(2,000)	-
Welsh Government Community Facilities Programme	-	250,000	-	250,000
GAVO/Newport City Council Community Food Revenue Grant	-	3,075	(3,075)	-
Pobl Community Chest	-	1,000	-	1,000
The Moondance Foundation	-	95,000	-	95,000
Wales Council for Voluntary Action	-	9,663	-	9,663
Pobl	-	1,130	-	1,130
Linc Cymru				
	-	500	-	500
	<u>23,517</u>	<u>387,304</u>	<u>(30,530)</u>	<u>380,291</u>
<b>TOTAL FUNDS</b>	<u>26,200</u>	<u>401,737</u>	<u>-</u>	<u>427,937</u>

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,807	(3,374)	14,433
<b>Restricted funds</b>			
Newport City Council - food packages	8,767	(5,557)	3,210
Community Foundation Wales - Wales			
Coronavirus Resilience Fund	-	(239)	(239)
Community Facility Fund	19,750	(550)	19,200
GAVO homework provision	(2,628)	(499)	(3,127)
Sport Wales	-	(900)	(900)
The National Lottery Community Fund - multi sports activities/fun day	-	(9,980)	(9,980)
Tesco Bags of Help - Saturday night football	-	(166)	(166)
National Lottery - Covid-19 Community Support	-	(1,885)	(1,885)
Community Foundation Wales - facility hire	2,000	-	2,000
Police and Crime Commissioner Police Community Fund	43,071	(33,014)	10,057
Wales Council for Voluntary Action Third Sector Resilience Fund Phase 3	42,093	(36,824)	5,269
The National Lottery	8,000	(6,503)	1,497
GAVO/Newport City Council Warm Spaces Grant	2,000	-	2,000
Welsh Government Community Facilities Programme	250,000	-	250,000
GAVO/Newport City Council Community Food Revenue Grant	4,400	(1,325)	3,075
Pobl Community Chest	1,000	-	1,000
The Moondance Foundation	95,000	-	95,000
Wales Council for Voluntary Action	9,663	-	9,663
Pobl	1,130	-	1,130
Linc Cymru			
	500	-	500
	<u>484,746</u>	<u>(97,442)</u>	<u>387,304</u>
<b>TOTAL FUNDS</b>	<u>502,553</u>	<u>(100,816)</u>	<u>401,737</u>

The Community Foundation Wales - Wales Coronavirus Resilience Fund is restricted to supporting the provision of leaflets, activity packs and food packages.

The Community Foundation Wales Provident Social Impact Fund and the GAVO homework provision fund are restricted to supporting the provision of a homework and student catch-up scheme.

The Community Facility Fund is restricted to supporting the refurbishment of the NYCA Community Hub.

## **NEWPORT YEMENI COMMUNITY ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

#### **13. MOVEMENT IN FUNDS - continued**

The Sport Wales fund is restricted to supporting the delivery of coach education, the purchase of sports equipment and the hire of facilities.

The National Lottery Community Fund is restricted to supporting the delivery of the Yemeni Welsh Festival, Welsh Yemeni cooking sessions and local cultural excursions for young people to connect with their Welsh heritage.

The Tesco Bags of Help Fund is restricted to supporting the delivery of a Saturday night football club.

The Police and Crime Commissioner Police Community Fund is restricted to supporting the delivery of the NYCA Youth Empowerment Project which includes the employment of Sports Youth Workers, the purchase of sports and IT equipment, the hire of sports facilities, the provision of training and various events.

The Welsh Government Community Facilities Programme fund is restricted to supporting the purchase of the NYCA Community Facility at 4a Temple Street, Newport and the refurbishment of the building to make it fit for community use.

The Pobl Community Chest fund is restricted to supporting the over 40's and seniors football sessions.

The GAVO/Newport City Council Warm Spaces Grant fund is restricted to supporting the delivery of warm spaces where people can go to keep warm during the Winter.

The GAVO/Newport City Council Community Food Revenue Grant fund and the Newport City Council food packages fund are restricted to supporting the delivery of a community food bank.

The Wales Council for Voluntary Action Third Sector Resilience Fund Phase 3 is restricted to supporting the employment of a Community Development Worker, an Admin Officer, the purchase of office and IT equipment, the development of a fundraising strategy, a monitoring and evaluation plan and to cover various operating costs.

#### **14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,471	31,457
Grants	455,226	8,139
	<hr/>	<hr/>
	459,697	39,596
<b>Other trading activities</b>		
Fundraising events	1,159	2,101
	<hr/>	<hr/>
<b>Total incoming resources</b>	460,856	41,697
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Advertising, marketing and leaflets	-	180
Insurance	243	244
Vehicle expenses	509	247
Design fees	-	550
Stationery	51	29
Eid party - room and equipment hire	-	(505)
Eid party - food	629	412
Subscriptions	-	50
Video project	-	250
Community support	139	59
Food packages	4,641	4,126
Young people's day trip	1,734	572
Yemeni Welsh Festival	8,927	4,869
Equipment	864	283
Training	2,115	295
Tutors	330	169
Vehicle hire	2,945	2,069
Youth club hall hire	6,350	2,958
Meals and entertainment	90	-
Advertising and promotions	1,079	-
Co-ordinator expenses	97	-
Computer equipment	541	-
	<hr/>	<hr/>
	31,284	16,857
<b>Support costs</b>		
<b>Finance</b>		
Payroll processing	582	-
Accountancy	900	-
	<hr/>	<hr/>
	1,482	-
<b>Human resources</b>		
Wages	38,291	-
Carried forward	38,291	-

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**NEWPORT YEMENI COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23	31.3.22
	£	£
<b>Human resources</b>		
Brought forward	38,291	-
Pensions	487	-
Consultancy	9,420	1,686
DBS checks	439	-
	<hr/>	<hr/>
	48,637	1,686
 <b>Governance costs</b>		
Independent examiner's fee	450	420
	<hr/>	<hr/>
Total resources expended	81,853	18,963
	<hr/>	<hr/>
<b>Net income</b>	379,003	22,734
	<hr/> <hr/>	<hr/> <hr/>

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