

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

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

**Report of the Trustees and**

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

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

**Yemeni Community Association In Sandwell  
Limited**

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for the Year Ended 31 March 2021**

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**Yemeni Community Association In Sandwell  
Limited**

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

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

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

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

**Public benefit**

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

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

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

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

##### **Youth Program**

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

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

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

##### **Welfare Advice**

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

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

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

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

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

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

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

# Yemeni Community Association In Sandwell Limited

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

### FINANCIAL REVIEW

#### Financial position

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

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

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

#### Reserves Policy

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

#### Funding Policy

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

Funds held at 31 March 2021 were as follows:-

#### Unrestricted funds

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

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

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

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

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

#### Recruitment and appointment of new trustees

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

**Yemeni Community Association In Sandwell  
Limited**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

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

**Key management remuneration**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05038048 (England and Wales)

**Registered Charity number**

1109403

**Registered office**

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

**Trustees**

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

**Independent Examiner**

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

**Yemeni Community Association In Sandwell  
Limited**

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

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

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

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

Salem Ahmed - Trustee

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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

**M Yaseen**

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

22 December 2021



**Yemeni Community Association In Sandwell Limited**

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

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

The notes form part of these financial statements

Yemeni Community Association In Sandwell  
Limited

Balance Sheet  
31 March 2021

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

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

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

The trustees acknowledge their responsibilities for

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

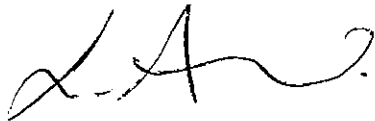
The notes form part of these financial statements

**Yemeni Community Association In Sandwell  
Limited**

**Balance Sheet - continued  
31 March 2021**

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

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

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

Salem Ahmed - Trustee

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

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

Leasehold property

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

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

Fixtures and fittings

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

**Taxation**

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

**Fund accounting**

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

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

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

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

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

**Yemeni Community Association In Sandwell  
Limited**

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

**1. ACCOUNTING POLICIES - continued**

**Operating lease rentals**

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

**Financial instruments**

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

**Basic financial assets**

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

**Basic financial liabilities**

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

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

**Derecognition of financial liabilities**

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

**2. DONATIONS AND LEGACIES**

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

Yemeni Community Association In Sandwell  
Limited

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

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

**Yemeni Community Association In Sandwell  
Limited**

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

**6. SUPPORT COSTS**

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

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

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

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

**8. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**9. STAFF COSTS**

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

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

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

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

Yemeni Community Association In Sandwell  
Limited

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

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



**Yemeni Community Association In Sandwell  
Limited**

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

**11. TANGIBLE FIXED ASSETS**

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

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

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

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

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

**Yemeni Community Association In Sandwell  
Limited**

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

**14. LEASING AGREEMENTS**

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

**15. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

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

Yemeni Community Association In Sandwell  
Limited

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

15. MOVEMENT IN FUNDS - continued

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

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

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

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

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

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

**Yemeni Community Association In Sandwell Limited**

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

**16. RELATED PARTY DISCLOSURES**

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

**17. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the directors/trustees.

**18. PURPOSE OF RESTRICTED FUNDS**

**YCA Cultural Centre**

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

**BBC Children In Need**

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

**Department of Education**

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

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

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

**Sandwell MBC - Advice Worker**

Grant for the employment for an Advice worker.

**Sandwell MBC - Luncheon Club**

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

**Sandwell MBC - Summer Play Scheme**

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

**Sandwell MBC - Property Grant**

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

**Mother Tongue/Arabic School Classes**

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

**The Big Lottery - Wellbeing Project**

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

**Tudor Trust**

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

**Heart of England**

Funding towards Covid-19 recovery costs.

**Yemeni Community Association In Sandwell  
Limited**

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

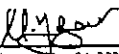
	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	34,934	41,052
Subscriptions	<u>7,964</u>	<u>9,882</u>
	42,898	50,934
<b>Investment income</b>		
Rents received	13,779	85,618
<b>Charitable activities</b>		
Grants	348,848	191,473
<b>Other income</b>		
Other income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

This page does not form part of the statutory financial statements

**Yemeni Community Association In Sandwell  
Limited**

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

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

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

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