

Company Registration No. 05407721 (England and Wales)
Registered Charity number 1112554

AGUDA NORTH WEST LTD

(A Company Limited by Guarantee)

Financial Statements

For the year ended 31 March 2023

**SEFTON YODAIKEN & CO LTD
CHARTERED ACCOUNTANTS**

Fairways House
George Street, Prestwich
Manchester
M25 9WS

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Trustee's Report

For the year ended 31 March 2023

The trustee's who are also directors of the charity for the purposes of the Company Act present their report and accounts for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply, the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP FRS 102).

The Trustees

The trustees who served the charity during the period were as follows:

- David Smus
- Yehuda Kahn
- Alan Wellins

Structure, governance and management

The charity is constituted as a company limited by guarantee.

It is also a registered charity, it is therefore governed by a Memorandum and Articles of Association.

Recruitment and appointment of new trustees would be in line with the memorandum and articles of association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Objectives and activities for the public benefit

The charity manages the Hershel Weiss Children and Family Centre, in partnership with Salford City Council. We provide services primarily but not exclusively for the benefit of those of the Orthodox Jewish persuasion. We promote health through traditional means and supplementary activities, promote children's development through play and structured activities.

The Hershel Weiss Children and Family Centre is part of the Broughton children's centre cluster. Our services work hand in hand with the every child matters agenda of be healthy ,stay safe , enjoy and achieve, achieve economic wellbeing, the centre is a unique partnership between Aguda North West and Salford city council our main aim is to bring culturally appropriate services to a Community that would not access elsewhere.

The centre incorporates a specially designed training room, book, toy and training library, health clinic, crèche facilities, family room, various offices, a lift and a disabled toilet.

We also offer Family support, mother and baby clinics, drop in play counselling, SEN support, trips and activities for the underprivileged, and benefit and personal grant support.

Trustee's Report (cont'd...)

The work of the Hershel Weiss centre as a place where potential barriers are removed with great sensitivity and skill so that local families receive the help they require.

One of our main focuses of the last 12 months has been poverty ,we are witnessing The worst cases of absolute poverty we have ever seen because of open door physical presence in the community people walk needing support immediately often not being able to make supper and feed their children

We have provided 100s of children living in poverty hot meals in school holidays together with low cost activities

Our commissioned CAB service is over subscribed ,and we are also challenging government policy both local and national with our evidence gathered from our working poor families and in the next few months one of cases will be taken to judicial review by our cab due to severe hardship caused by uc suspension .

To support families we have been successful in receiving a lottery uplift just to support families practically with cost of living offering food vouchers and hot meals twice weekly .we also have opened a baby bank offering free clothing nappies ect to new mums ect

We are now working with the national lottery to get a second round of 5 year funding to continue our vital support work

Recent Article written about our work published in newspaper

The activities at the Hershel Weiss Centre are very well known, both through their regular advertising and more importantly, by word of mouth. But the amount that goes on under the surface is truly remarkable. As an example, Universal Credit is a very hot topic at the moment, as almost all families have their migration dates coming up very shortly. Accordingly, the Centre ran a very informative session last week at their weekly Mum's Brunch, dedicated to empowering women with the knowledge that they need to make the change. Delivered by Rabbi Grant of Binoh, who works together with Mrs Ciffer-Klein in the HWC, the session gave the women very important information and advice. As it was a Cost of Living session, the Centre also distributed £15 Halperns vouchers to all participants. Due to popular demand, the session will be repeated, as well as a separate event for men.

But that is just the visible part of the help the Centre gives the community. As a front line where people know to turn in times of crisis, many people have been reaching out to the Children's Centre recently as they have nowhere else to turn. Many people have had their UC payment suspended whilst they have been subjected to enhanced reviews, leaving them with no way to buy food or pay bills. In one case, the family chose to buy food instead of paying Council Tax, for which they promptly got into trouble for. As Mrs Ciffer-Klein has close contacts with the higher-ups in the Council, she was able to sort out that part of the issue, although the UC part has yet to be resolved. The Centre has distributed emergency food vouchers for families in financial crisis, due to the UC issues, but Mrs Ciffer-Klein is desperately trying to find ways to resolve the crisis. She has been working incessantly, trying to reach various

Trustee's Report (cont'd...)

government representatives on all levels, to get them to recognise the challenges that are being imposed on so many local families. In her open letter, she writes,

'I am writing to implore you for help with an urgent situation... Last week the centre has picked up 4 cases who for no fault of their own have had their benefits stopped completely whilst they undergo enhanced review... It must also be understood that many of our families don't have internet at home and don't use smartphones, this means they can't respond quickly as they have to go to an internet café or a local library in order to sort things out... I cannot impress upon you the urgency of the situation. There isn't time for starving families to wait for weeks while we push to effect a change...'

Another issue which the Centre has been very busy trying to resolve is that of couples who have come back to the UK to have babies, and the hospitals have charged them exorbitant bills after discovering that they are not usually UK residents. An enormous amount of time and effort has gone into communicating with the upper echelons of the hospitals to try and resolve this issue, which is obviously an extremely vital one to the community. Mrs Ciffer-

Klein has been gratified to have received responses from some of the Maternity hospitals who are looking into the issue to try a

Trustee's Report

For the year ended 31 March 2023

Statement of Trustees' Responsibilities

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and its financial position at the end of the financial year. In preparing those financial statements giving a true and fair view, the board of trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity to ensure that the financial statements comply with the requirements of applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the provisions of the Companies Act 2006 applicable to the small companies regime.

This report was approved by the board of directors and trustees on 20 March 2024.

Mr D Smus
Trustee

Independent examiners report for the trustees For the year ended 31 March 2023

I report on the accounts of the Trust for the year ended 31 March 2023 which are set out on pages 6 to 7.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether 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 Commissioners. An 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 do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
 - (i) to keep accounting records in accordance with section 130 of the Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. S. Yodaiken

Sefton Yodaiken & Co Ltd
Fairways House George Street Prestwich, M25 9WS

**Statement of financial activities
For the year ended 31 March 2023**

	Notes	2023 £	2022 £
<i>Incoming resources</i>			
Voluntary income	4	72,727	59,632
Grants receivable	5	248,576	229,481
Other income		665	2,677
		-----	-----
Total incoming resources		321,968	291,790
		-----	-----
<i>Resources expended</i>			
Grants payable		192,692	163,087
Administrative expenses	8	137,400	109,464
Governance costs	9	2,100	5,120
		-----	-----
Total expenditure		332,192	277,671
		-----	-----
Operating (deficit)/surplus		(10,224)	14,119
Surplus B/F		264,227	250,108
		-----	-----
Surplus C/F		254,003	264,227
		=====	=====

There are no recognisable gains and losses other than those stated in the SOFA.

• Aguda North West Ltd •

Balance Sheet as at 31 March 2023

	Notes	£	2023 £	2022 £
Fixed assets				
Tangible fixed assets	5		57,142	47,841
Current assets				
Debtors		90,642	68,586	
Cash at bank		110,697	149,900	
		201,339	218,486	
Creditors: due in one year	6	(4,478)	(2,100)	
Net current assets			196,861	216,386
Total assets less current liabilities			254,003	264,227
Funds				
Unrestricted funds			254,003	264,227

In preparing these financial statements:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred under section 477 of the Companies Act 2006;
- (b) The members have not required the company to obtain an audit of its financial statements in accordance with section 476 of the Companies Act 2006, and
- (c) The directors acknowledge their responsibilities for:
 - (i) complying with the requirements of the Act with respect to accounting records and for the preparation of accounts and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Mr. D Smus
Director

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Notes to the Financial Statements For the year ended 31 March 2023

1. Accounting Policies

1.1 Accounting Conventions

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the charities statement of recommended practise on accounting by charities (Charities SORP FRS 102) and the Charities Act 2011).

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants and donations and is included on the SOFA when receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

All overhead and support costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

2. Taxation

The company is non profit making and a registered charity and as such there is no corporation tax.

3. Depreciation

Depreciation is charged at 15% reducing balance on office equipment and fixtures and fittings.

4. Voluntary income

	2023	2022
	£	£
Donations	72,727	59,632
	=====	=====

**Notes to the Financial Statements
For the year ended 31 March 2023**

5. Grant income

	2023	2022
	£	£
Children Centre Core Budget	94,592	94,592
Other grants	153,984	134,889
	<u>321,303</u>	<u>289,113</u>
	=====	=====

6. Tangible Fixed Assets

	Office equipment £	Fixtures and fittings £	Total £
B/F	111,859	6,807	118,666
Additions	19,385	---	19,385
	<u>131,244</u>	<u>6,807</u>	<u>138,051</u>
	-----	-----	-----
Depreciation			
B/F	64,901	5,924	70,825
Charge for the year	9,952	132	10,084
	<u>74,853</u>	<u>6,056</u>	<u>80,909</u>
	-----	-----	-----
Net book value			
• 31 March 2023	56,391	751	57,142
	<u>=====</u>	<u>=====</u>	<u>=====</u>
• 31 March 2022	46,959	883	47,841
	<u>=====</u>	<u>=====</u>	<u>=====</u>

7. Creditors: amounts due within one year

	2023	2022
	£	£
Accruals	4,478	2,100
	<u>=====</u>	<u>=====</u>

8. Administrative expenses

	2023	2022
	£	£
Telephone and PPSA	11,048	10,975
Property maintenance	---	480
Administration expenses	12,059	13,314
Bank charges and interest	168	464
Wages and salaries	101,053	75,261
Childcare costs	2,988	527
Depreciation	10,084	8,443
	<u>137,400</u>	<u>109,464</u>
	=====	=====

**Notes to the Financial Statements
For the year ended 31 March 2023**

9. Governance costs

	2023	2022
	£	£
Accountancy	2,100	5,120
	=====	=====

10. Trustees

No remuneration was paid and no expenses were reimbursed to the trustees during the year.