

NOA GIRLS

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

(Company limited by guarantee)

noa

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Trustees Annual Report

(incorporating the director's report)

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.



270

Girls supported
per year



114

Referrals received
this year



31,744

Hours of care by
frontline staff a year



96

Girls provided
with therapy



14

Girls at Noa come
from 14 schools



2,000

Girls impacted through
mental health
education project

OUR MISSION

No girl should struggle alone. Noa provides practical emotional and therapeutic support to adolescent girls in the Orthodox Jewish community.

We empower each girl to harness her innate strength to move forward and overcome the obstacles in her life to live an independent positive and healthy future.

STRATEGIC AIMS AND CORE BELIEFS

Our strategic aims

- To provide each girl with the tailored practical emotional and therapeutic support she needs, empowering her to resiliently overcome her challenges.
- To reach girls where no-one else can through providing a culturally sensitive environment where girls feel safe and understood.
- To raise awareness and reduce stigmas surrounding mental health, abuse and associated challenges, facilitating earlier detection of girls who are struggling and ensuring that they are guided to access effective support.
- To grow sustainably and expand our capacity to support more girls, to meet the surge for demand for our service.
- To create strong referral pathways with statutory and other external services, educating them about the cultural norms and needs of the community so that we can achieve better outcomes for the girls in the Orthodox Jewish community.
- To increase the number of professionals trained in the therapeutic fields in the Orthodox Jewish community workforce, to meet the current and future needs of Noa beneficiaries and to ensure longevity of support within the community after graduating Noa.

Our core beliefs

- We believe in **empowerment**. We create bespoke care plans for each girl that focus on equipping them with the emotional and practical tools they need to create a healthier more independent future.
- We believe our girls require creative and **flexible adolescent-centred support**. Many of our girls suffer from multiple complex and interlinked issues and a holistic approach which addresses every facet of girls' challenges is necessary for them to achieve sustained recovery. Girls may have practical needs that need addressing before they are ready for more formal support, others may need to rebuild their depleted self-esteem in a safe and non-judgmental environment for some time before they are willing to engage in relevant therapies.
- We believe that a **dynamic** approach which builds on girls' strengths is what develops the emotional resilience necessary for them to confront their challenges. Our continuously expanding range of programmes and therapies give girls many opportunities to engage with our service, at their own pace and on their own terms.
- We believe in **working collaboratively**. We have established excellent relationships with community leaders and the main Jewish girls' high schools in NW London and Hackney. We work closely with other organisations within our sector and act as a bridge to statutory and external services, constantly liaising with these services to ensure girls' care is aligned and comprehensive.
- We believe in an **evidence-led** approach. We have significantly invested in our monitoring and evaluation systems, enabling us to measure girls' progress and demonstrate impact to key stakeholders/ funders.
- We believe in **co-production**. We want girls' authentic voices and experiences to shape and improve our service. The feedback and suggestions we receive from beneficiaries, alongside thinktanks we hold with alumnae, drive programme development and give us valuable insights into what support girls find most effective in propelling them towards recovery.

OBJECTIVES AND ACTIVITIES

The girls Noa supports suffer from mental health challenges which often or may stem from or be exacerbated by difficult home situations and/or trauma. They grapple with issues such as anxiety, depression, self-harm, eating disorders and suicidal thoughts. The spectrum of issues that we support runs from discrete challenges that limit a girl’s ability to thrive, to the most severe which threaten a girl’s very survival.

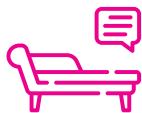
Our aim is to support adolescent girls aged 12-24 in the Orthodox Jewish Community, providing these girls with the care and skills necessary for them to regain their self-worth and create the possibility of healthier and more productive futures.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity’s aims and objectives and in planning future activities.



KEYWORKING

Girls are paired with keyworkers who provide one-to-one support tailored to their unique challenges. Keyworkers provide practical and emotional support, help girls access appropriate services and advocate for them in area of need.



THERAPY

Therapy can be a crucial part of the recovery process. At Noa we seek and provide the most appropriate therapy for each girl including psychotherapy, CBT, art therapy and equine therapy. We also help girls at Noa to access therapy from other organisations and services such as CAMHS and the Tavistock.

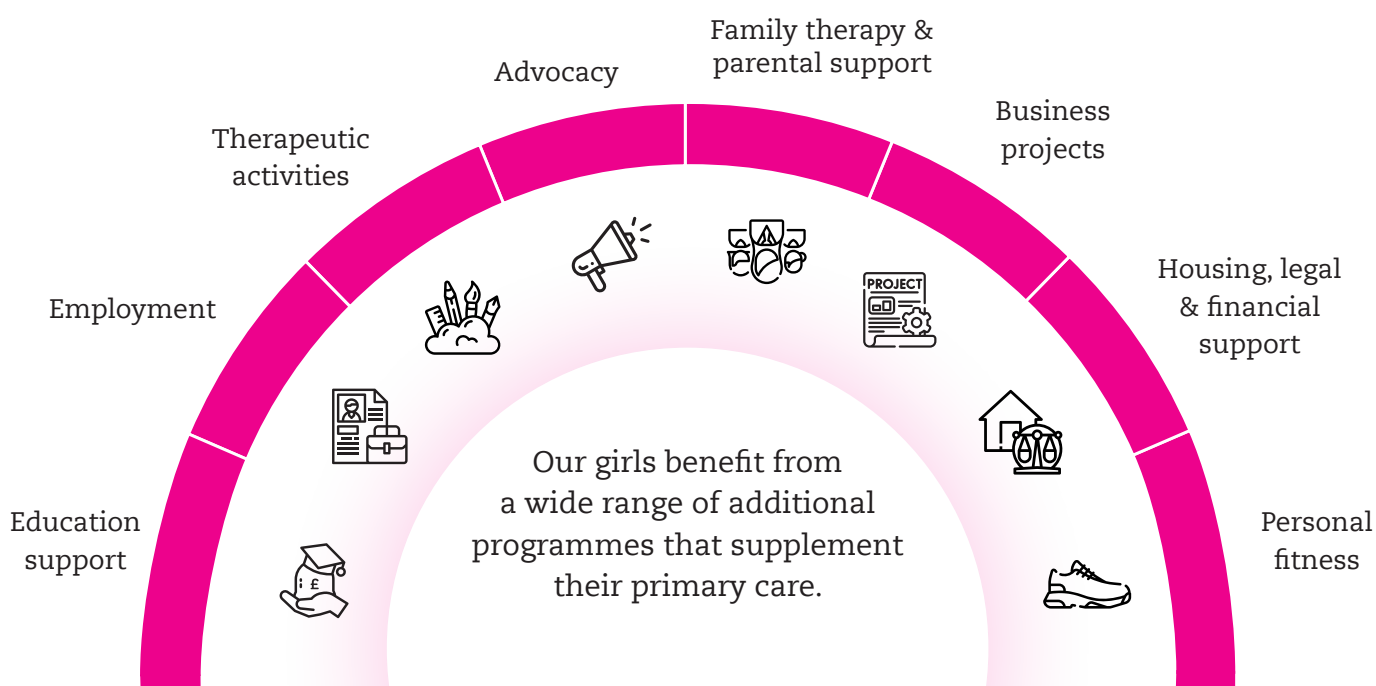


MENTORING

Mentors can bring a new perspective and the added benefit of their different life experiences. Girls are paired with volunteers form the community who share similar interests to them so they can explore and enjoy activities together outside of the pressures of daily life.

“

They are always there for me through thick and thin, never judge my actions and help me with whatever technical or emotional support I need. I am forever grateful.”



SPECIALIST PROGRAMMES

EATING DISORDER PROGRAMME

Of the 270 girls we support, 43% of girls struggle with some form of eating disorder or disordered eating.

Our eating disorder programme enables us to prioritise girls suffering from, or at risk of developing, eating disorders so we can prioritise their support when they are referred to us.

Our programme includes:

- Provision of targeted one-to-one weekly support.
- Advocacy in accessing NHS and external support.
- Specialist ED training for staff members.
- Nutritionist and dietician sessions.
- Education programme delivery to girls' high schools and local youth movements, to raise awareness about eating disorders, counter pervasive myths and stigmas and ensure that girls are encouraged and supported to access appropriate services.

VIOLENCE AGAINST WOMEN AND GIRLS PROGRAMME*

When someone experiences abuse it can take time, tremendous strength and courage to tell someone. We need to be able to respond immediately, effectively and confidently. Additionally, girls struggling with their mental health may turn to risky behaviours as a way of managing their pain, making them highly vulnerable to abuse.

This programme has enabled us to:

- Prioritise these girls and provide them with intensive focused support that promotes healing and prevents (re)victimization.
- Provide our staff with specialist training, creating a safe and trauma-informed environment.
- Raise communal awareness, reduce stigmas and provide parents and staff with resources through our education programme.

*Funded by MOPAC VAWG Grassroots Fund and NHS England.

FAMILY THERAPY AND PARENTAL SUPPORT*

We provide parental support and therapy to family members to enable them to better support our girls. This creates a sustainable and organic support system around a girl to accompany her throughout her journey and builds better understanding and responses to her challenges from the people that may be closest to her.

*Funded by the Charles Wolfson Charitable Trust.

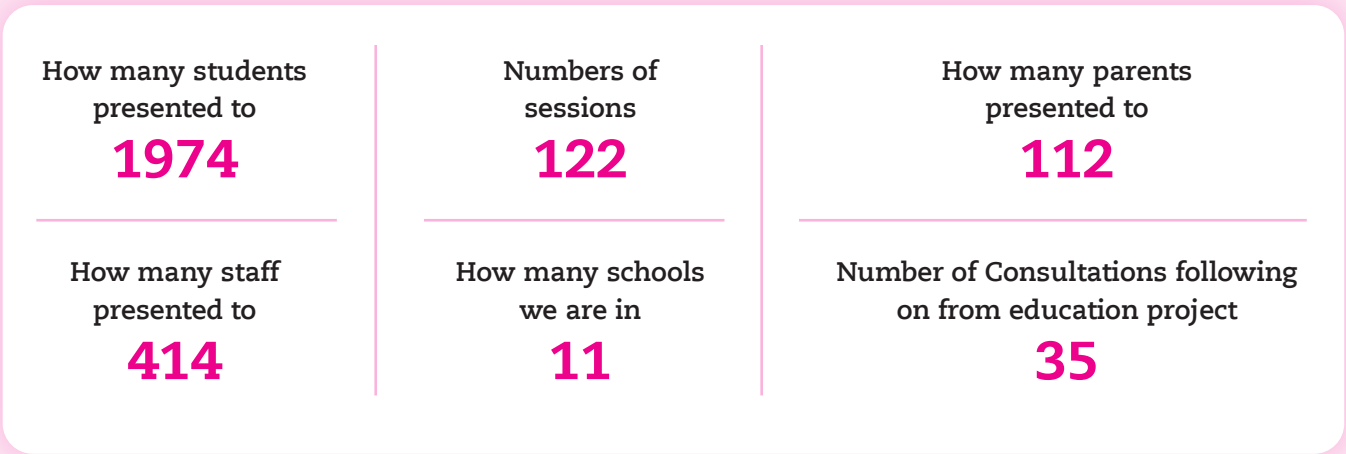
NOA IN THE COMMUNITY

EDUCATION PROJECT

Schools are at the front lines of the mental health crisis.

Our education project guides teachers and parents in how to identify girls who may be struggling and help them access effective support. We have led staff inset days, run workshops for students, and held parent education evenings.

Each of our sessions is carefully tailored to the specific needs and sensitivities of the audiences of the different schools we work with and their parent bodies, generating awareness and sensitivity about challenges girls may be navigating.



Clinical Training Programme

We have implemented a clinical training programme to train up more female members of the community in therapeutic and social work fields through the sponsorship of qualifications and provision of paid internships. We know there is vast untapped talent in the community. As well as enabling us to retain and recruit staff and thereby increase our own capacity, by encouraging and producing more qualified women in these fields, the entire community will be positively impacted by having access to more therapists and professionals who are from within the community, who they feel can understand and relate to them.

“

I have built myself the start of a safety net, and constantly working on it, either way though, I know I’ve got me and I’m going to be okay.”

ACHIEVEMENTS AND PERFORMANCE

The charity received donations and grants and other income totalling £1,996,163 over the past 12 months and has continued to support girls at risk during the reporting period. The charity works with the girls one-to-one and creates a care plan for each of them which includes a keyworker, mentor and, in many cases, therapy.

The financial results of the charity for the year ended 31 March 2023 are fully reflected in the attached financial statements together with the notes thereon.

Achievements against set objectives

This year we have met a number of objectives that we set at the beginning of the year. We again set ourselves an ambitious budget to enable us to take on additional girls and, at the same time to expand and improve the service we provide the girls. Our total expenditure for the year stood at £2,020,192. As part of that expansion we continue to widen our funding base, both through new grants and additional sustainable funders. We continue to receive funding from local authorities in both Barnet and Hackney for individual girls as well as local authority funding through CY-IAPT training funding and NHS grants.

How performance and success are measured

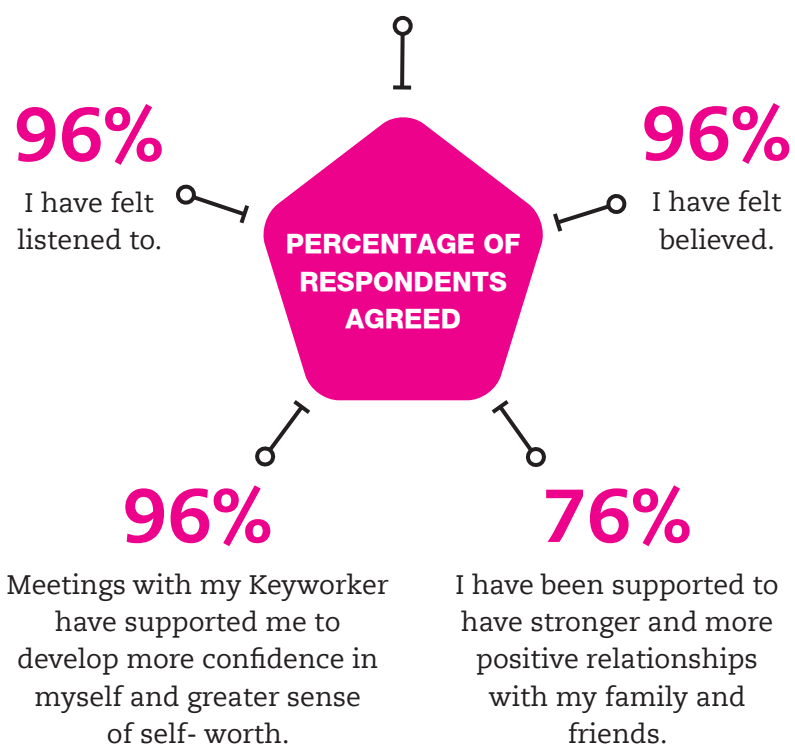
In the last few years, we have invested heavily (thanks to a part of the grant from the National Lottery Community Fund) in our monitoring and evaluation systems to enable us to measure, analyse and report our successes and progress. A number of different evaluation forms are filled in regularly and inform our ongoing services and innovation of new programmes. We are working with CORC to further strengthen our monitoring systems to provide evaluation systems that work on national scales to place our work against other services including NHS services.

“

*Life is a roller coaster, but one I'm
managing far better now since
finding balance.”*

92%

I feel that Noa and other services are working well together to support me.



64%

Reduced anxiety

60%

Reduced eating disorder

76%

Reduced Self-harm

70%

No hospital re-admission

66%

Reduced Depression

77%

No repeat suicide attempt

71%

Reduced suicide ideation

56%

Returned to mainstream education

96% Engagement rate

3% Drop out rate of our therapy programme

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee and as such, its governing documents are its Memorandum and Articles of Association.

Its registered charity number is 1130834 and its company registration number is 6880752.

New trustees are appointed based on personal competence, specialist skills, availability and knowledge of and contact with institutions attending to the needs of adolescent girls at risk in the Orthodox Jewish Community. New trustees are inducted into the workings of the charity by the existing trustees and the Senior Management team. All trustees, like staff, are DBS checked and undergo safeguarding training.

The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity and no expenses were paid in the year.

OUR TEAM

Our charity is run for and by women.

Our team is currently made up of 2 full time and 45 part-time members of staff (26 FTE). Our 36 clinical staff includes clinical psychologists, counselling psychologists, child and adolescent psychotherapists and family therapists, giving our girls coverage for a broad number of issues similar to the composition of a local authority team.

We maintain a high level of professional supervision for all clinical staff, including weekly case supervision and monthly external clinical supervision with child and adolescent psychotherapists or clinical psychologists. In addition, we provide regular professional training for all staff to ensure the high level of skill and competence that we expect from all those working for Noa.

We have a team of 51 dedicated volunteers from across the community, many of whom serve as mentors to our girls.

Our Leadership

Noa Girls is under the direction of Naomi Lerer, who founded Noa in 2009. Naomi has over 28 years’ experience working with adolescents in the community and holds two MAs from the Tavistock, one in Psychodynamic Approaches to Working with Adolescents and one in Child, Adolescent and Family Psychological Therapy, as well as a BA (Hons) in Business.

Noa is led by a diverse board of 9 trustees who provide invaluable support towards furthering Noa’s vision that no girl should struggle alone. Our trustee board includes a chartered accountant, a top-tier trusts and charities solicitor, and two community doctors with portfolios including children and mental health.



They combine high professional standards as therapists, excellent leadership and a great and profoundly sensitive understanding of the needs, the values and the cultures of the community.”

Mark Berelowitz

Consultant Child and Adolescent Psychiatrist at
Royal Free London NHS Foundation Trust

CONFIDENTIALITY COLLABORATION

As with many strong ethnic communities, significant cultural barriers exist that preclude these girls from getting the support they so vitally need. Many girls and their families will not approach external mainstream organisations, both due to stigma and because they do not believe these services are culturally attuned to their needs. Even when girls surmount this barrier, they often struggle to engage with external services and caregivers who are culturally unfamiliar and lack the requisite understanding of how their complex challenges interplay with their upbringing and beliefs.

At Noa we provide all our support in a culturally sensitive environment, our staff understand and relate to the context and specific challenges girls in the Orthodox community face and how cultural norms and practices can affect their struggles. Girls and their families know they can expect absolute privacy and discretion from the Noa team which allays paralysing fears of issues becoming public knowledge.

We are relied on by community leaders and organisations in sensitive situations who listen to our advice and judgment. Our constant and widening stream of referrals attests to the reputation we have built.

At the same time, Noa is recognised and respected by statutory and local authority bodies such as social services, CAMHS and the Tavistock, as leaders in the sector whom they turn to with referrals, for interventions and training. This is due to Noa’s firm code of confidentiality and discretion for the girls balanced with its unbreakable adherence to child protection and statutory duties. Without Noa, many of our girls would not approach any other service or access support.

COOPERATION WITH OTHER SERVICES

We work closely with all the main organisations that work in our sector. These include JAMI, Norwood, The Boys’ Clubhouse, Bikur Cholim and Jewish Women’s Aid. This collaboration serves to increase the services. We are part of consortiums with Interlink and other mental health and adolescent charities in Stamford Hill. We sit on the Young Mental Health Partnership Advisory Board under the auspices of the Jewish Leadership Council.

“

I love the way everything is really confidential in Noa. It makes me feel safe and that my privacy is really important.”

FINANCIAL REVIEW

Reserves Policy

The trustees aim to maintain reserves in order that they can continue to fulfil the objects of the charity.

As at 31 March 2023 the charity had total funds of £800,495, of which £223,941 are restricted funds and £576,554 are unrestricted funds. Unrestricted funds include £100,000 of designated funds set aside to cover future expansion and renovations for the charity’s premises, and £476,554 readily available for use. The trustees consider the level of funds to be adequate having regard to the planned level of charitable activities to be undertaken by the charity.

The expansion of the charity in the year has been funded by increased income and available reserves. The trustees continue to monitor carefully the calls upon the charity and its operations.

Risk management

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

Thank you to all our funders for enabling us to meet our ambitious budget this year.

Grants, Trusts and Foundations

Awards for All, Barnet Community Main Grant, Barnet Council, BBC Children in Need, Bertie Black Foundation, City Bridge Trust, Comic Relief, Davis Foundation, The Gerald and Gail Ronson Family Foundation, Henry Smith Charity, JE Joseph Charitable Trust, Jewish Child’s Day, J Issacs, John Lyon’s charity, Kirsch Foundation, Masonic Charitable Foundation/the Freemasons from the Metropolitan Grand Lodge of London, The Leathersellers’ Foundation, London Community Foundation with the Mayor of London, Matanel Foundation. The Maurice Wohl Charitable Foundation, Max Barney Foundation, The National Lottery Community Fund, NHS England, North Central East London (NCEL) CAMHS, Pears Foundation, Rachel Charitable Trust, Shores Trust, Sport England, Vernon May and Joyce Cohen Charitable Trust, Wolfson Charitable Trust.

Funding Campaign

We held our second matched funding campaign in October 2022, which enabled us to meet our budget, and widened our funding base within the community. We also used this campaign as an opportunity to spread awareness about mental health and to destigmatise the challenges our girls experience.

- Individual donations 7874
- Team leaders 222

Plans For Future Periods

The trustees plan to continue to help adolescent girls at risk in the Orthodox Jewish Community by both continuing their current care plans and projects, whilst seeking to increase funding to develop new projects, in accordance with the charity's objectives.

In order to achieve these objectives, the trustees successfully raised significant and much needed funds at a fundraising event prior to the year end. The grants and donations received as a result of this event are manifest in the cash reserves at the year end and which will be applied in the next accounting period in the course of the charity's operations and programmes.

“

I also wish you could see how much progress I've made because I think you'd be proud, I certainly am.”

REFERENCE & ADMIN

Registered charity name

Noa Girls

Charity registration number

1130834

Company registration number

6880752

Principal office and registered office

20 Russell Gardens, London, NW11 9NL

The Trustees

Mrs S L Green

Mrs E J Weider

Mrs N E Katz Sacks

Mrs H M Smith

Mrs J E Matyas Benjamin

Mrs K F Harris

Dr T A Ezra

Mrs F Hager

Mrs N Rosenberg (Appointed 20 January 2023)

Company Secretary

Mrs N Lerer

Auditor

Cohen Arnold

Chartered Accountants & Statutory Auditor

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 November 2023 and signed on behalf of the board of trustees by:



Mrs H M Smith
Trustee

NOA GIRLS
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NOA GIRLS
YEAR ENDED 31 MARCH 2023

OPINION

We have audited the financial statements of Noa Girls (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 27 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and senior management. We identified financial reporting legislation (including related companies legislation and charities legislation), taxation legislation, employment legislation, anti-bribery legislation and other matters relating to the operations of the charity as being most significant to these financial statements.
- We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.
- We discussed with the trustees and senior management the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees and senior management during the planning and finalisation stages of our audit and by using proprietary disclosure checklists. The susceptibility to such material misstatement was determined to be low.
- Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr B Leigh, FCA (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered Accountants & Statutory Auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

27 November 2023

NOA GIRLS
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	510,286	644,247	1,154,533	903,790
Charitable activities	6	5,002	—	5,002	5,808
Fundraising events	7	834,076	—	834,076	693,489
Investment income	8	2,552	—	2,552	—
Total income		<u>1,351,916</u>	<u>644,247</u>	<u>1,996,163</u>	<u>1,603,087</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	(205,803)	—	(205,803)	(133,115)
Expenditure on charitable activities	10,11	(1,254,931)	(559,458)	(1,814,389)	(1,385,439)
Total expenditure		<u>(1,460,734)</u>	<u>(559,458)</u>	<u>(2,020,192)</u>	<u>(1,518,554)</u>
Net (expenditure)/income		<u>(108,818)</u>	<u>84,789</u>	<u>(24,029)</u>	<u>84,533</u>
Transfers between funds		(7,955)	7,955	—	—
Net movement in funds		<u>(116,773)</u>	<u>92,744</u>	<u>(24,029)</u>	<u>84,533</u>
Reconciliation of funds					
Total funds brought forward		693,327	131,197	824,524	739,991
Total funds carried forward		<u>576,554</u>	<u>223,941</u>	<u>800,495</u>	<u>824,524</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**NOA GIRLS
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION**

31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	17	166,003	113,033
CURRENT ASSETS			
Debtors	18	68,786	37,522
Cash at bank and in hand		714,045	751,293
		<u>782,831</u>	<u>788,815</u>
CREDITORS: amounts falling due within one year	20	<u>(148,339)</u>	<u>(77,324)</u>
NET CURRENT ASSETS		<u>634,492</u>	<u>711,491</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>800,495</u>	<u>824,524</u>
NET ASSETS		<u>800,495</u>	<u>824,524</u>
FUNDS OF THE CHARITY			
Restricted funds		223,941	131,197
Unrestricted funds		576,554	693,327
Total charity funds	23	<u>800,495</u>	<u>824,524</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 27 November 2023, and are signed on behalf of the board by:



Mrs H M Smith
Trustee

**NOA GIRLS
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net (expenditure)/income		(24,029)	84,533
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		30,128	32,242
Other interest receivable and similar income		(2,552)	–
Accrued (income)/expenses		(6,337)	7,420
Deferred income		53,003	–
<i>Changes in:</i>			
Trade and other debtors		(31,264)	(22,003)
Trade and other creditors		24,373	6,545
Cash generated from operations		43,322	108,737
Interest received		2,552	–
Net cash from operating activities		<u>45,874</u>	<u>108,737</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible assets		(83,098)	(79,475)
Net cash used in investing activities		<u>(83,098)</u>	<u>(79,475)</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		(37,224)	29,262
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		751,269	722,007
CASH AND CASH EQUIVALENTS AT END OF YEAR	19	<u>714,045</u>	<u>751,269</u>

The notes on pages 31 to 39 form part of these financial statements.

NOA GIRLS
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 20 Russell Gardens, London, NW11 9NL.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There were no significant judgements or estimates made in the preparation of these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds comprise of funds received via grants for specific purposes and donation campaigns run for specific projects. Restricted funds are available for use by the trustees limited by the conditions attached to those funds.

Designated funds

The charity has designated a portion of its funds to cover estimated future renovations to its premises.

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from grants are recognised when receipt is probable and entitlement is established having regard to conditions attached to the grants and any time frame imposed on the grant.
- income from donated goods and services provided to the charity are recognised at fair value in the period in which they are received, when they can be quantified. A corresponding amount is included within the relevant category of expenditure.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	- 10% straight line
Fixtures and fittings	- 20% straight line
Equipment	- 20% straight line
Building improvements	- 2% straight line

Depreciation of an asset begins when it is in the location and condition necessary for it to be capable of operating in the manner intended by the charity.

3. ACCOUNTING POLICIES *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
DONATIONS			
Donations received	475,686	4,690	480,376
GRANTS			
Grants receivable	34,600	460,412	495,012
Local authority grants receivable	—	179,145	179,145
	<u>510,286</u>	<u>644,247</u>	<u>1,154,533</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DONATIONS			
Donations received	400,227	—	400,227
GRANTS			
Grants receivable	56,547	368,476	425,023
Local authority grants receivable	—	78,540	78,540
	<u>456,774</u>	<u>447,016</u>	<u>903,790</u>

5. DONATIONS AND LEGACIES *(continued)*

Included within donations received is an amount of £79,200 relating to the provision of rent-free premises to the charity.

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services made or provided by the beneficiaries of the charity	<u>5,002</u>	<u>5,002</u>	<u>5,808</u>	<u>5,808</u>

7. FUNDRAISING EVENTS

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	<u>834,076</u>	<u>834,076</u>	<u>693,489</u>	<u>693,489</u>

8. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	2,545	2,545	—	—
Other interest receivable	<u>7</u>	<u>7</u>	<u>—</u>	<u>—</u>
	<u>2,552</u>	<u>2,552</u>	<u>—</u>	<u>—</u>

9. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of generating income - Fundraising	<u>205,803</u>	<u>205,803</u>	<u>133,115</u>	<u>133,115</u>

The costs of generating income includes wages and salaries and associated costs for staff involved in raising funds and donations and grants for the charity, the administrative costs of raising funds and the cost of fundraising events.

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct charitable activities	996,048	551,570	1,547,618
Support costs	258,883	7,888	266,771
	<u>1,254,931</u>	<u>559,458</u>	<u>1,814,389</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct charitable activities	624,656	513,826	1,138,482
Support costs	230,979	15,978	246,957
	<u>855,635</u>	<u>529,804</u>	<u>1,385,439</u>

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct charitable activities	1,547,618	246,139	1,793,757	1,361,159
Governance costs	—	20,632	20,632	24,280
	<u>1,547,618</u>	<u>266,771</u>	<u>1,814,389</u>	<u>1,385,439</u>

12. ANALYSIS OF SUPPORT COSTS

	Activities undertaken directly £	Total 2023 £	Total 2022 £
Staff costs	246,139	246,139	222,677
Governance costs	20,632	20,632	24,280
	<u>266,771</u>	<u>266,771</u>	<u>246,957</u>

13. NET (EXPENDITURE)/INCOME

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>30,128</u>	<u>32,242</u>

14. AUDITORS REMUNERATION

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>20,400</u>	<u>16,800</u>
Fees payable to the charity's auditor and its associates for other services:		
Other non-audit services	<u>9,990</u>	<u>5,100</u>

15. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	1,052,490	830,165
Social security costs	92,701	70,327
Employer contributions to pension plans	19,062	13,894
	<u>1,164,253</u>	<u>914,386</u>

During the period the charity had 51 (2022: 51) volunteers assisting with direct charitable activities.

The average head count of employees during the year was 47 (2022: 34). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Key management personnel	3	2
Charitable activities	21	16
Support staff	2	2
	<u>26</u>	<u>20</u>

The average number of full time-time equivalent employees during the period was 26 (2022: 20).

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£80,000 to £89,999	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £206,201 (2022: £184,396).

16. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustees expenses have been incurred.

17. TANGIBLE FIXED ASSETS

	Land and buildings £	Fixtures and fittings £	Equipment £	Building improvements £	Total £
Cost					
At 1 April 2022	31,032	29,865	79,946	25,396	166,239
Additions	—	—	40,223	42,875	83,098
Disposals	—	—	(7,677)	—	(7,677)
At 31 March 2023	<u>31,032</u>	<u>29,865</u>	<u>112,492</u>	<u>68,271</u>	<u>241,660</u>
Depreciation					
At 1 April 2022	9,309	9,858	33,531	508	53,206
Charge for the year	3,104	5,973	19,686	1,365	30,128
Disposals	—	—	(7,677)	—	(7,677)
At 31 March 2023	<u>12,413</u>	<u>15,831</u>	<u>45,540</u>	<u>1,873</u>	<u>75,657</u>
Carrying amount					
At 31 March 2023	<u>18,619</u>	<u>14,034</u>	<u>66,952</u>	<u>66,398</u>	<u>166,003</u>
At 31 March 2022	<u>21,723</u>	<u>20,007</u>	<u>46,415</u>	<u>24,888</u>	<u>113,033</u>

18. DEBTORS

	2023 £	2022 £
Trade debtors	64,991	37,522
Prepayments and accrued income	330	—
Other debtors	3,465	—
	<u>68,786</u>	<u>37,522</u>

19. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise the following:

	2023 £	2022 £
Cash at bank and in hand	714,045	751,293
Bank overdrafts	—	(24)
	<u>714,045</u>	<u>751,269</u>

20. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	—	24
Trade creditors	26,420	15,817
Accruals and deferred income	86,177	39,511
Social security and other taxes	28,317	19,746
Other creditors	7,425	2,226
	<u>148,339</u>	<u>77,324</u>

21. DEFERRED INCOME

	2023	2022
	£	£
Amount deferred in year	<u>53,003</u>	<u>—</u>

Deferred income comprises grants to which the charity was entitled at the period end that substantively relate to the following year.

22. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £19,062 (2022: £13,894).

23. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	593,327	1,351,916	(1,460,734)	(7,955)	476,554
Designated funds	100,000	—	—	—	100,000
	<u>693,327</u>	<u>1,351,916</u>	<u>(1,460,734)</u>	<u>(7,955)</u>	<u>576,554</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	441,006	1,156,071	(988,750)	(15,000)	593,327
Designated funds	85,000	—	—	15,000	100,000
	<u>526,006</u>	<u>1,156,071</u>	<u>(988,750)</u>	<u>—</u>	<u>693,327</u>

23. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Various restricted funds	<u>131,197</u>	<u>644,247</u>	<u>(559,458)</u>	<u>7,955</u>	<u>223,941</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Various restricted funds	<u>213,985</u>	<u>447,016</u>	<u>(529,804)</u>	<u>–</u>	<u>131,197</u>

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	166,003	–	166,003
Current assets	558,890	223,941	782,831
Creditors less than 1 year	<u>(148,339)</u>	<u>–</u>	<u>(148,339)</u>
Net assets	<u>576,554</u>	<u>223,941</u>	<u>800,495</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	113,033	–	113,033
Current assets	657,618	131,197	788,815
Creditors less than 1 year	<u>(77,324)</u>	<u>–</u>	<u>(77,324)</u>
Net assets	<u>693,327</u>	<u>131,197</u>	<u>824,524</u>

25. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	751,293	(37,248)	714,045
Bank overdrafts	<u>(24)</u>	<u>24</u>	<u>–</u>
	<u>751,269</u>	<u>(37,224)</u>	<u>714,045</u>

26. RELATED PARTIES

During the year, the charity received donations aggregating £41,136 (2022: £35,210) from the trustees and key management personnel, and their close family members.

27. ETHICAL STANDARDS

In common with many businesses of the charity's size and nature the charity uses its auditors to prepare and submit returns to the tax authorities, assist with the preparation of the financial statements and provide tax advice.

“

Noa has saved my life. I don't know where I would be without Noa. I thank Hashem for bringing Noa into my life. I'm so grateful for the support from Noa.