

BANANA SPLIT

When it comes to the crunch..
We bring hope and aspiration



Azamrah Accounts 2021
Unaudited Financial Statements
28 February 2021

CHARITY REGISTRATION NUMBER: 1154047

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The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2021.

Reference and administrative details

Registered charity name

Azamrah Youth Club

Charity registration number

1154047

Principal office

4 Ivy Gardens

Salford

Manchester

M7 4NY

Email: azamrah2@gmail.com

Website: azamrahuk.org

The trustees

Mr M Bamberger (retired 10 may 2021#0

Mrs B Brand

Mrs R Goldman

Mrs N Abenson (appointed 10 may 2021)

Independent examiner

Mr Howard Schwalbe ACA

2nd Floor - Parkgates

Bury New Road

Prestwich

Manchester

M25 0TL



*A banana split
once its gone, it's
gone.*

*But always
remember how
sweet and
wonderful it
was 'til the
very end.*

- Mania Levington -



OUR MISSION



To provide opportunities that are safe, stimulating and inclusive during holiday periods, encouraging children and young people to choose their activities, with the emphasis on fun and enjoyment, building independence and developing social skills.

OUR VISION



To empower young people, creating a space for them to develop into healthy and strong individuals with positive prospects.

OUR AMBITION



To empower children and young people to become partners in our planning and service delivery ensuring each activity is tailor made to suit each individual including those with disabilities.

OUR CHARITABLE OBJECTIVES



The objects of the charity are: (i) the provision of facilities for recreation and other leisure time occupation for children and young people who are in need of such provision because of their youth, age, infirmity, poverty or social and economic circumstances and with the object of improving their lives; (ii) to help young people especially but not exclusively through leisure time activities so as to develop their capabilities that they may grow to full maturity as individuals and members in society.

PUBLIC BENEFIT



The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

GRANT MAKING POLICY



The charity is funded by donations and grants. The charity gives out grants in line with the above objectives.

There were no grants paid to institutions during the year. Exceptions were made to individuals who were considered to be in need of specific holiday provision owing to disability.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievements of the charity in the same manner

STRUCTURE, GOVERNANCE AND MANAGEMENT

Azamrah Youth Club is constituted under a deed dated 01 February 2013. It is a registered charity with a charity number 1154047 and was registered on 02 October 2013.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be an individual who is sensitive to the demands and requirements of the organisation.

There is no chief executive officer. The day-to-day affairs are assumed by Mrs Goldman on behalf of the trustees. All major decisions are taken jointly by the trustees, all of whom volunteer their time freely. The trustees are unpaid, and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

RISK REVIEW

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks. Additional policies, procedures and safety measures have been put in place in response to the pandemic ensuring the highest level of health and safety standards are kept to at all times, keeping within government guidelines at all times

The risks faced by the Trust are primarily operational risks from ineffective grant making or direct charitable activity.

These risks are managed by the trustees researching potential beneficiaries before granting donations or paying out funds for direct charitable activity. Report back and review practices reinforce these safeguards to ensure public benefit is achieved from all grants and payments.



TRUSTEE REPORT

WHEN IT CAME TO THE CRUNCH AZAMRAH STEPPED IN
TO MAKE THE DIFFERENCE AND BROUGHT HOPE AND
ASPIRATION

When government guidelines precluded the possibility of running our holiday activities, children and young people were devastated. All too soon, it became apparent that aside from the toll the pandemic took on people's lives, the emotional impacts were enormous. Many of our users lost those near and dear to them, and they were looking to us to fill the gap in their aching hearts.

The trustees are extremely grateful to all our volunteers for the support and time they invested and provided the charity with, allowing us to maintain a steady level of support to our users both throughout the initial lockdown and subsequently when regulations prohibited the delivery of on site provision.

We would also like to extend our appreciation to our funders and supporters for 'being with us along the way' as hard and stressful as it got enabling us to respond to arising need.

FUTURE PLANS

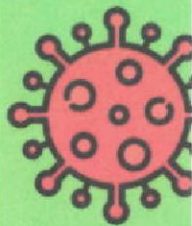
- 1.To re-introduce our programmes for boys during school holidays as well as new programmes to address the needs of children and young people struggling with either their own or a family members' mental health issues.
- 2.To provide youth with accreditation upon completion of life skill workshops including first aid, woodwork and sporting activities
- 3.To set up activities during half term school holidays

Due to the increased level of those struggling with food poverty, the charity will ensure that all users attending activities will receive a warm packed lunch.

APPRECIATION

The trustees wish to express their appreciation to Bnos Yisroel School for the free use of their facilities whilst running the services.

The trustees wish to express their appreciation to the various grant making authorities listed in the grant income note to the accounts. The trustees are certain that without their support these youth clubs would simply not have taken place.



OBJECTIVES

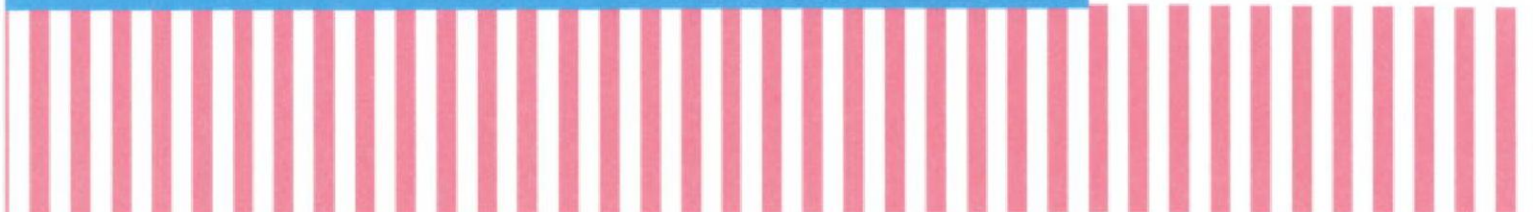
Give children a safe space to have fun, meet friends and reduce negative peer group influences

Encourage Physical development, balance, spatial awareness and Endurance

Help develop confidence, self esteem and life skills

Enhance wellbeing and Self-development

Nurture creativity and Develop teamwork skills

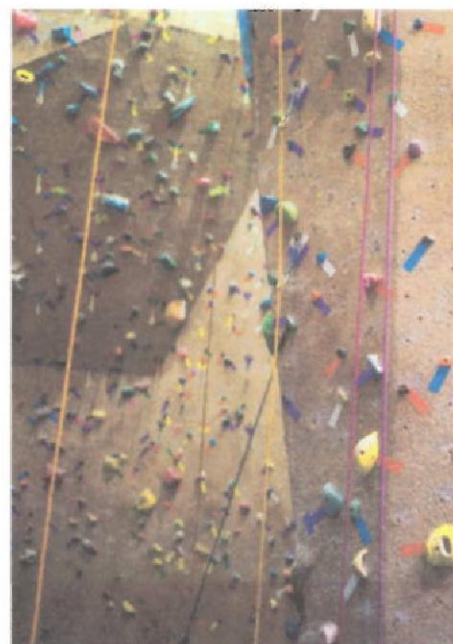


All activities during Covid 19 took place in line with government guidelines

Youth are supported to take up new interests, to achieve and are challenged to develop skills and confidence. The emphasis is to have fun and enjoy spending time with friends accessing a wide range of opportunities. We empower young people to become partners in our work, by hearing their voice which helps shape the current future programmes of the charity

SPORTS PROGRAMME

We are passionate about helping our youth improve physical fitness, develop healthy lifestyles and promote overall well-being.



SWIMMING



CYCLING



HEALTHY FOOD



BALANCE SKILLS



ROCK CLIMBING



NET BALL

LIFE SKILLS WORKSHOPS

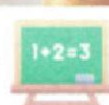
By teaching new skills, we increase participants understanding of the world around us and equip them with the tools they need to live a more productive and fulfilling life.



WRITING SKILLS



MONEY MANAGEMENT



NUMERACY



HYGIENIC SKILLS



FOOD PREPARATION



BAKING

RECREATIONAL OPPORTUNITIES

For children everywhere, summer, winter and school holidays are a chance to stretch, unwind and shine. Our recreational activities provide opportunities to try something new thus developing confidence and independence.



THEME PARKS



HIKES



ZOOS



FARMS

CREATIVE ARTS WORKSHOPS

Children who may be having difficulties in parts of the school curriculum find an expressive outlet through art. It's a way we uncover talent that may not be seen otherwise.



DRAMA



FLOWER ARRANGING



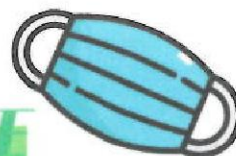
ARTS CLUB



WOOD WORK



ACHIEVEMENTS AND PERFORMANCE



The charity received £7,714 in donations and £25,900 in grants during the year. The charity paid out £30,234 directly for youth club expenditure including materials, equipment, refreshments, play workers, other direct costs and support costs.

The trustees consider the above expenditure is in line with the objects of the charity.

The charity's website was developed to allow for public, users' and volunteers' input.—**this is an achievement in itself!**

Although the nature of the club involves the provision of on-site holiday activities, adjustments were made in response to the pandemic when government guidelines precluded the possibility of this provision.

1500 resource activity packs comprising arts and crafts, exercise CD's, sports equipment and healthy snacks were packed and delivered to children and young peoples homes providing them with hours of fun to keep them occupied when schools were closed.

Food parcels containing dry goods including tuna, pasta, crackers, flour plus more were delivered to 250 homes including those who were isolating or struggling with food poverty

In response to user feedback this project was then changed a little Rather than send food items that were not always the families choice and at times wasted, the charity provided over 250 food vouchers for families to go out and buy food items that were nourishing and healthy without having the burden of how to pay for it.

The project addressed the isolation and loneliness of the elderly members of the community. Giving 75 young people the opportunity to connect with and develop an appreciation for the older members of society.

There were no material fundraising costs during the year.

There were no related party transactions in the reporting period.

The split between restricted and unrestricted funds is as disclosed on the face of the SOFA.

There was an overall net gain and net movement in funds for the year amounting to £5,386 of which £1000 relates to the unrestricted fund.

Owing to the coronavirus pandemic, fewer programs were provided and subsequently income and expenditure fell; we will report further next year.





FINANCIAL REVIEW

The trustees feel that the activity reflects the charity's profile and standing within the local community. The impact for future years' expenditure is self-evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.



RESERVES POLICY

The Unrestricted Fund represents the unrestricted funds arising from past operating results. The trustees wish to keep reserves as low as possible so as to maximise paying out for the clubs.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve practical for donations which are seasonal.

The free unrestricted reserves stand at £10,942.



SAFEGUARDING

Since our charity works with vulnerable children and young people, safeguarding is considered an extremely important risk in our work. We have a framework of consents, controls, policies and proce-

B. Brand

Mrs B Brand
Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AZAMRAH YOUTH CLUB

I report to the trustees on my examination of the financial statements of Azamrah Youth Club ('the charity') for the year ended 28 February 2021.



RESPONSIBILITIES AND BASIS OF REPORT

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

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



INDEPENDENT EXAMINER'S STATEMENT

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

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

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


Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

28 June 2021

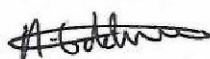


Note	2021			2020	
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £	
Income and endowments					
Donations and legacies	4	9,714	25,898	35,612	48,318
Investment income	5	8	—	8	7
Total income		9,722	25,898	35,620	48,325
Expenditure					
Expenditure on charitable activities	6,7	5,336	24,898	30,234	44,714
Total expenditure		5,336	24,898	30,234	44,714
Net income and net movement in funds		4,386	1,000	5,386	3,611
Reconciliation of funds					
Total funds brought forward		6,556	—	6,556	2,945
Total funds carried forward		10,942	1,000	11,942	6,556

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

Note	2021		2020
	£	£	£
Current assets			
Cash at bank and in hand		12,542	7,156
Creditors: amounts falling due within one year	12	600	600
Net current assets		11,942	6,556
Total assets less current liabilities		11,942	6,556
Net assets		11,942	6,556
Funds of the charity			
Restricted funds		1,000	—
Unrestricted funds		10,942	6,556
Total charity funds	13	11,942	6,556

These financial statements were approved by the board of trustees and authorised for issue on 28 June 2021, and are signed on behalf of the board by:



Mrs R Goldman (Trustee)

Imagine waking up in the morning, with a worrying thought-' what will I do give my children for lunch', only to open the door and find a huge box full of groceries, cheese, yoghurts, plus loads more. Azamrah! We felt you were 'holding our hands' as we struggled with job loss for 6 months. THANK YOU!

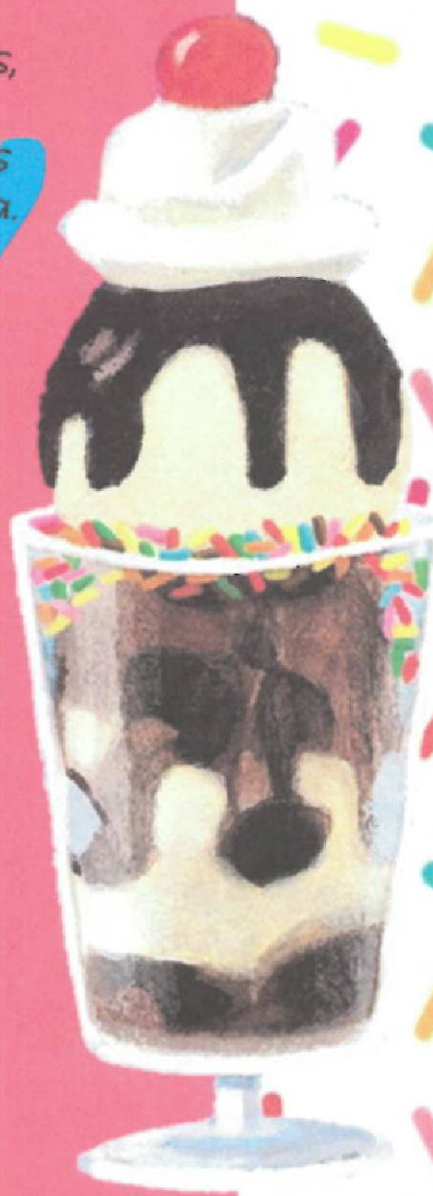
- Mrs S-

To the dedicated team at Azamrah, we have no words to describe the joy you brought to our house, games, toys, crafts-all our 6 children were kept busy for a full week allowing us to rest whilst recovering from Corona.

- Mrs L-

Having a brother with disabilities, is no picnic and at times our house feels like a pressure cooker. Mrs B and Mrs G- I want to thank you, for helping me cope with it by treating me with so many goody bags filled with games, toys, crafts and loads more, which kept me busy and relaxed whilst I was isolated at home.

- Chani G-



1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 4 Ivy Gardens, Salford, Manchester, M7 4NY.

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 Charities Act 2011.

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.

-GOING CONCERN

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

-JUDGEMENT & KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

-FUND ACCOUNTING

Unrestricted funds held by the charity are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds held by the charity relate to specific youth club grants received by the charity that remain unspent at the year end in line with each grant funders regulations.

-INCOMING RESOURCES

All incoming resources are 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 or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

- 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.

_other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on 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.

- FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the charity 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.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.





4. DONATIONS & LEGACIES

Donations

Donations

Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
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7,714	—	7,714
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Grants

Souter
The Charity Service
J C H F
Jewish Childs Day
Salford City Council
BBC
Awards for All
Shoresh
Salford Wellbeing
Grants receivable Under £1,000
Salford 4 good
JYF
Skelton Trust
Booth Charities
Community Foundation
Local Connection
Manchester Forever
Peter Kershaw
St James Place

1,000	—	1,000
—	1,000	1,000
—	—	—
—	1,800	1,800
—	2,498	2,498
—	4,000	4,000
—	8,600	8,600
1,000	—	1,000
—	—	—
—	—	—
—	—	—
—	—	—
—	2,500	2,500
—	1,000	1,000
—	2,000	2,000
—	2,500	2,500

9,714	25,898	35,612
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Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
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Donations

Donations

10,082	—	10,082
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Grants

Souter
The Charity Service
J C H F
Jewish Childs Day
Salford City Council
BBC
Awards for All
Shoresh
Salford Wellbeing
Grants receivable Under £1,000
Salford 4 good
JYF
Skelton Trust
Booth Charities
Community Foundation
Local Connection
Manchester Forever
Peter Kershaw
St James Place

—	—	—
—	—	—
—	2,000	2,000
—	1,675	1,675
—	2,650	2,650
—	9,934	9,934
—	9,865	9,865
—	—	—
—	1,000	1,000
—	1,433	1,433
—	1,000	1,000
—	1,000	1,000
—	2,000	2,000
—	2,900	2,900
—	2,779	2,779
—	—	—
—	—	—
—	—	—
—	—	—

10,082	38,236	48,318
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5. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	8	8	7	7



6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Youth club activities	3,330	24,898	28,228
Support costs	2,006	—	2,006
	5,336	24,898	30,234

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Youth club activities	3,206	38,236	41,441
Support costs	3,272	—	3,273
	6,478	38,236	44,714



7. EXPENDITURE ON CHARITABLE

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Youth club activities	28,228	1,405	29,633	44,113
Governance costs	—	601	601	601
	28,228	2,006	30,234	44,714



8. ANALYSIS OF SUPPORT COSTS

	Analysis of support costs	Total 2021	Total 2020
	£	£	£
General office	1,405	1,405	2,672
Governance costs	601	601	601
	2,006	2,006	3,273



9. INDEPENDENT EXAMINATION FEES

Fees payable to the independent examiner for:
Independent examination of the financial statements

2021	2020
£	£

600	600
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10. STAFF COSTS

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

Wages and salaries

2021	2020
£	£
9,279	12,252

The average head count of employees during the year was 3 (2019: 3). The average number of full-time equivalent employees during the year is analysed as follows:

Number of play workers

2021	2020
No.	No.
1	3

No employee received employee benefits of more than £60,000 during the year (2019: Nil).



11. TRUSTEE REMUNERATION AND EXPENSES

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



12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accruals and deferred income

2021	2020
£	£
600	600



13. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 01 Mar 2020	Income	Expenditure	At 28 Feb 2021
	£	£	£	£
General funds	6,556	9,722	(5,336)	10,942

	At 01 Mar 2019	Income	Expenditure	At 29 Feb 2020
	£	£	£	£
General funds	2,945	10,089	(6,478)	6,556

Restricted funds

	At 01 Mar 2020	Income	Expenditure	At 28 Feb 2021
	£	£	£	£
Youth club grants fund	—	25,898	(24,898)	1,000

	At 01 Mar 2019	Income	Expenditure	At 29 Feb 2020
	£	£	£	£
Youth club grants fund	—	38,236	(38,236)	—



14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	11,542	1,000	12,542
Creditors less than 1 year	(600)	—	(600)
Net assets	10,942	1,000	11,942

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Current assets	7,156	—	7,156
Creditors less than 1 year	(600)	—	(600)
Net assets	6,556	—	6,556



15. TAXATION

Azamara Youth Club is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1500

resource
packs provided
to youth includ-
ing those with
disabilities



250

food vouchers



250

food parcels



75

caring and
devoted teens
took part in
'friendly mates'
project.

44

volunteers
providing
a total of

820

volunteer-
ing hours



98%

positive user feedback



1



massive
thank
you

