

Azamrah Youth Club
Unaudited Financial Statements
28 February 2023

HAFFNER HOFF LTD

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

Azamrah Youth Club

Financial Statements

Year ended 28 February 2023

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Azamrah Youth Club

Trustees' Annual Report

Year ended 28 February 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 28 February 2023.

Reference and administrative details

Registered charity name	Azamrah Youth Club
Charity registration number	1154047
Principal office	4 Ivy Gardens Salford Manchester M7 4NY
The trustees	Mrs B Brand Mrs R Goldman Mrs N Abenson
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Azamrah Youth Club

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

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 someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mrs Goldman on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of 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 is the sole domain of the trustees.

A policy and procedure for the induction and training of new trustees is currently being developed and will be implemented in the coming year.

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.

The risks faced by the trust are principally 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 procedures strengthen these safeguards to ensure public benefit is achieved from all grants and payments.

Azamrah Youth Club

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

Objectives and activities

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 objects.

There were no grants paid to institutions or individuals during the year.

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 achievement of the charity in the same way.

Azamrah Youth Club

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

Achievements and performance

The charity received £2,560 in donations and £93,616 in grants during the year. The charity paid out £116,715 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 has governance costs that comprise professional fees and sundry office costs.

The charity ran three successful weeklong youth clubs for children aged 3 to 11 during the year that catered for over 300 children each time. In addition, a group of 40 young people aged 12 to 14 years old were recruited as young volunteers for each scheme that was run by the charity to support the play workers. A small charge is made for the children who attend that in no way covers the costs associated with the youth club. This charge is waived where and when necessary, in line with our waiver policy.

The charity also ran two fun days for children that was attended by over 300 children.

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.

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 expenditure and net movement in funds for the year amounting to £20,476.

Financial review

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's 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 in order 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 £2,747.

Azamrah Youth Club

Trustees' Annual Report *(continued)*

Year ended 28 February 2023

The trustees' annual report was approved on 1 November 2023 and signed on behalf of the board of trustees by:

Mrs B Brand
Trustee

Azamrah Youth Club

Independent Examiner's Report to the Trustees of Azamrah Youth Club

Year ended 28 February 2023

I report to the trustees on my examination of the financial statements of Azamrah Youth Club ('the charity') for the year ended 28 February 2023.

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

1 November 2023

Azamrah Youth Club

Statement of Financial Activities

Year ended 28 February 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	2,560	93,616	96,176	104,410
Investment income	5	63	—	63	12
Total income		<u>2,623</u>	<u>93,616</u>	<u>96,239</u>	<u>104,422</u>
Expenditure					
Expenditure on charitable activities	6,7	23,099	93,616	116,715	93,141
Total expenditure		<u>23,099</u>	<u>93,616</u>	<u>116,715</u>	<u>93,141</u>
Net (expenditure)/income and net movement in funds		<u>(20,476)</u>	<u>—</u>	<u>(20,476)</u>	<u>11,281</u>
Reconciliation of funds					
Total funds brought forward		23,223	—	23,223	11,942
Total funds carried forward		<u>2,747</u>	<u>—</u>	<u>2,747</u>	<u>23,223</u>

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

The notes on pages 9 to 15 form part of these financial statements.

Azamrah Youth Club

Statement of Financial Position

28 February 2023

	Note	2023 £	£	2022 £
Current assets				
Cash at bank and in hand		5,009		23,883
Creditors: amounts falling due within one year	13	<u>2,262</u>		<u>660</u>
Net current assets			<u>2,747</u>	<u>23,223</u>
Total assets less current liabilities			<u>2,747</u>	<u>23,223</u>
Net assets			<u>2,747</u>	<u>23,223</u>
Funds of the charity				
Unrestricted funds			<u>2,747</u>	<u>23,223</u>
Total charity funds	14		<u>2,747</u>	<u>23,223</u>

These financial statements were approved by the board of trustees and authorised for issue on 1 November 2023, and are signed on behalf of the board by:

Mrs R Goldman
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Azamrah Youth Club

Notes to the Financial Statements

Year ended 28 February 2023

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.

Judgements and 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.

Azamrah Youth Club

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

3. Accounting policies *(continued)*

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.

Azamrah Youth Club

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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 and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	2,560	—	2,560

Azamrah Youth Club

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
J C H F	—	5,000	5,000
Awards for All	—	—	—
Shoresh	—	1,500	1,500
Salford Council	—	—	—
Bury Council	—	29,960	29,960
Anthony Bourne	—	—	—
The Respite Association	—	—	—
The Church Urban Fund	—	—	—
Salford Community Grant	—	57,156	57,156
Manchester Forever	—	—	—
	<u>2,560</u>	<u>93,616</u>	<u>96,176</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	15,363	—	15,363
Grants			
J C H F	—	2,500	2,500
Awards for All	—	10,000	10,000
Shoresh	1,500	—	1,500
Salford Council	—	26,888	26,888
Bury Council	—	31,766	31,766
Anthony Bourne	—	2,860	2,860
The Respite Association	—	2,300	2,300
The Church Urban Fund	—	2,000	2,000
Salford Community Grant	—	7,212	7,212
Manchester Forever	—	2,021	2,021
	<u>16,863</u>	<u>87,547</u>	<u>104,410</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>63</u>	<u>63</u>	<u>12</u>	<u>12</u>

Azamrah Youth Club

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Youth club activities	13,083	93,616	106,699
Support costs	10,016	—	10,016
	<u>23,099</u>	<u>93,616</u>	<u>116,715</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Youth club activities	(324)	84,018	83,694
Support costs	4,918	4,529	9,447
	<u>4,594</u>	<u>88,547</u>	<u>93,141</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Youth club activities	106,549	150	9,295	115,994	92,481
Governance costs	—	—	721	721	660
	<u>106,549</u>	<u>150</u>	<u>10,016</u>	<u>116,715</u>	<u>93,141</u>

8. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
General office	9,295	9,295	8,787
Governance costs	721	721	660
	<u>10,016</u>	<u>10,016</u>	<u>9,447</u>

9. Analysis of grants

	2023 £	2022 £
Grants to individuals		
Respite Grants	150	1,835
Total grants	<u>150</u>	<u>1,835</u>

Azamrah Youth Club

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>660</u>

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>18,328</u>	<u>22,039</u>

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of play workers	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

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

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	720	660
Social security and other taxes	<u>1,542</u>	<u>—</u>
	<u>2,262</u>	<u>660</u>

14. Analysis of charitable funds

Unrestricted funds

	At 01 Mar 2022	Income	Expenditure	At 28 Feb 2023
	£	£	£	£
General funds	<u>23,223</u>	<u>2,623</u>	<u>(23,099)</u>	<u>2,747</u>

	At 01 Mar 2021	Income	Expenditure	At 28 Feb 2022
	£	£	£	£
General funds	<u>10,942</u>	<u>16,875</u>	<u>(4,594)</u>	<u>23,223</u>

Azamrah Youth Club

Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 01 Mar 2022 £	Income £	Expenditure £	At 28 Feb 2023 £
Youth club grants fund	–	93,616	(93,616)	–
	At 01 Mar 2021 £	Income £	Expenditure £	At 28 Feb 2022 £
Youth club grants fund	1,000	87,547	(88,547)	–

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	5,009	5,009
Creditors less than 1 year	(2,262)	(2,262)
Net assets	2,747	2,747
	Unrestricted Funds £	Total Funds 2022 £
Current assets	23,883	23,883
Creditors less than 1 year	(660)	(660)
Net assets	23,223	23,223

16. Taxation

Azamra 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.