

Azamrah Youth Club
Unaudited Financial Statements
29 February 2024

HAFFNER HOFF LTD

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

Azamrah Youth Club

Financial Statements

Year ended 29 February 2024

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Azamrah Youth Club

Trustees' Annual Report

Year ended 29 February 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 29 February 2024.

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 29 February 2024

Structure, governance and management

Azamrah Youth Club is constituted under a deed dated 1 February 2013. It is a registered charity with a charity number 1154047 and was registered on 2 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 29 February 2024

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 29 February 2024

Achievements and performance

In this report we elated to detail our extensive and promising accomplishments over the past year and preview what's next for Azamrah. With a commitment to empowering and inspiring young people to unlock their true potential through our sports-themed, creative, physical, recreational activities we were able to provide opportunities for children and young people from underserved communities to explore nature, discover new talents, make new friends, develop confidence and create new goals for the future.

We have made it our mission to create a welcoming environment where families can approach us confidently, knowing they will be treated with respect and dignity. Our longstanding relationships with ethnic minority communities have built a foundation of trust, allowing us to reach those who need our help the most. It is these communities, grappling with challenges such as poverty, mental health struggles, disability, and overcrowded housing. It is the circumstances they face that create a cycle that traps families in despair, making it hard for them to see a way out. For many, the current cost-of-living crisis has intensified this struggle, as they face not just financial strain but also deteriorating mental health and social isolation.

However, with the support from loyal donors, funders and volunteers we have managed to guide a generation of young people who will grow up healthy, happy and empowered so they can be active community members and problem solvers.

I hope you will find a way to join us in this work

Let's make it happen together!!

A Summer of Joy: Holiday Youth Clubs

During the joyful school holidays, our charity became a beacon of light for over 300 children aged 3-11, creating holiday youth clubs designed not just for entertainment, but for genuine enrichment and discovery. Each playscheme unfolded as a week filled with laughter, creativity, and friendship, crafting cherished memories that these children will carry in their hearts forever. While we maintain a nominal charge for attendance-merely a token gesture that does not reflect the true investment in these wondrous experiences-we stand firmly committed to inclusivity. When circumstances call for it, we waive fees in alignment with our waiver policy, ensuring that no child is denied the happiness of these opportunities.

Empowering Young Leaders: Youth Volunteer Program

Moreover, our mission extends beyond just the younger children; it encompasses the spirit of leadership and community involvement. Our playschemes also opened doors for approx.. 40 young people aged 12-14 to step into the rewarding roles of volunteers, offering support to the play workers and gaining their own leadership experience in the process. These budding leaders learnt the value of teamwork, empathy, and responsibility, all while helping to create vibrant and enriching experiences for their younger peers. This intertwining of ages not only strengthened the bonds within our community but also fosters an environment where the youth can thrive together.

Thrilling Fun Days: Celebrating Community

In addition to our weeklong playschemes, the charity brought excitement to the community through two electrifying fun days, drawing in over 300 children who were eager to revel in the joy of shared experiences. These days were crafted not just to entertain but to cultivate a sense of belonging and togetherness, where laughter echoed and smiles reigned supreme. The joy of making new friends and

Azamrah Youth Club

Trustees' Annual Report *(continued)*

Year ended 29 February 2024

rekindling old friendships ignited a sense of community that bound us all closer.

Gratitude for Support: Acknowledging Our Partners

Our heartfelt appreciation extends to the various grant-making authorities acknowledged in our accounts-without their generous support, these transformative youth activities might have remained a dream rather than a reality. We want to express our specific gratitude to the government's Holiday Activities and Food (HAF) programme, which has played a vital role in providing nourishment and joy to the community's children during the school holidays. Our collaboration with Bury and Salford local authorities has ensured that we can enhance the holiday experiences of the youth, adding layers of enrichment that resonate far beyond mere entertainment.

Adventures Await: Special Trips for Teens

But our commitment to the youth does not stop there! The charity has taken it a step further, offering specially arranged trips for high school-age children that transport them to exhilarating venues they might not otherwise have the chance to explore. Recognizing the financial barriers that many families face, we meticulously select locations such as water parks and trampoline centers based on the interests and desires expressed by the young people themselves. Each trip is designed to be not only a thrilling adventure but also a wholesome recreational opportunity that promotes physical health and social engagement.

Lasting Memories: Enriching School Holidays

With 150-200 enthusiastic young explorers participating in these adventures, we have cast a spell of joy and excitement over their school holidays, allowing them the much-needed outlet to decompress after intense terms of study. Every experience is crafted to be memorable-an opportunity to unwind, connect with peers, and create lasting bonds. Through these memorable excursions, we aim to foster a sense of exploration and curiosity, reminding our youth that there is a world brimming with possibilities just waiting to be discovered. Together, we are not just enriching their holidays; we are nurturing a future filled with joy, community, and endless possibilities!

Plans for the Future

As part of our annual review and planning process the charity has undertaken to :

- * Increase our organisational reach and enhance services
- * Increase our organisational impact
- * Increase our organisational sustainability

Reflecting on user feedback, these objectives will be met through both introducing new initiatives as well as enhancing existing programs to include:

- An after school programme for disadvantaged young people who face isolation and boredom.
- Healthy lifestyle workshops designed to educate young people about making informed choices to their physical, mental and emotional well being.
- A sports program for young people that provides a safe and inclusive environment to engage in sports.

Azamrah Youth Club

Trustees' Annual Report *(continued)*

Year ended 29 February 2024

- A "back to school" supply drive ensuring that every child has the tools and supplies they need to succeed in their academic journey.

To ensure the success of our strategies, we will implement a robust monitoring and evaluation framework to assess our impact and gather feedback from our participants. Furthermore, we recognize the importance of staff development, and we plan to invest in training workshops to enhance our team's capacity to meet the growing needs of our community.

Financial review

The charity received £6,366 in donations and £90,306 in grants during the year. The charity paid out £88,774 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.

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 income and net movement in funds for the year amounting to £8,083.

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 reserves stand at £10,830 of which £9,767 relates to the restricted funds and £1,063 to the unrestricted funds.

The trustees' annual report was approved on 3 December 2024 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 29 February 2024

I report to the trustees on my examination of the financial statements of Azamrah Youth Club ('the charity') for the year ended 29 February 2024.

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

3 December 2024

Azamrah Youth Club

Statement of Financial Activities

Year ended 29 February 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	6,366	90,306	96,672	96,176
Investment income	5	185	—	185	63
Total income		<u>6,551</u>	<u>90,306</u>	<u>96,857</u>	<u>96,239</u>
Expenditure					
Expenditure on charitable activities	6,7	8,235	80,539	88,774	116,715
Total expenditure		<u>8,235</u>	<u>80,539</u>	<u>88,774</u>	<u>116,715</u>
Net income/(expenditure) and net movement in funds		<u>(1,684)</u>	<u>9,767</u>	<u>8,083</u>	<u>(20,476)</u>
Reconciliation of funds					
Total funds brought forward		2,747	—	2,747	23,223
Total funds carried forward		<u>1,063</u>	<u>9,767</u>	<u>10,830</u>	<u>2,747</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 10 to 15 form part of these financial statements.

Azamrah Youth Club

Statement of Financial Position

29 February 2024

	Note	2024 £	£	2023 £
Current assets				
Cash at bank and in hand		11,766		5,009
Creditors: amounts falling due within one year	13	<u>936</u>		<u>2,262</u>
Net current assets			<u>10,830</u>	<u>2,747</u>
Total assets less current liabilities			<u>10,830</u>	<u>2,747</u>
Net assets			<u>10,830</u>	<u>2,747</u>
 Funds of the charity				
Restricted funds			9,767	—
Unrestricted funds			<u>1,063</u>	<u>2,747</u>
Total charity funds	14		<u>10,830</u>	<u>2,747</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 December 2024, and are signed on behalf of the board by:

Mrs R Goldman
Trustee

The notes on pages 10 to 15 form part of these financial statements.

Azamrah Youth Club

Notes to the Financial Statements

Year ended 29 February 2024

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 29 February 2024

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	6,366	—	6,366

Azamrah Youth Club

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
J C H F	—	—	—
Awards for All	—	9,980	9,980
Shoresh	—	—	—
Bury HAF	—	42,106	42,106
The Gosling Foundation	—	5,000	5,000
Cash for Kids	—	3,500	3,500
Salford Community Grant	—	28,880	28,880
CST	—	840	840
	<u>6,366</u>	<u>90,306</u>	<u>96,672</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	2,560	—	2,560
Grants			
J C H F	—	5,000	5,000
Awards for All	—	—	—
Shoresh	—	1,500	1,500
Bury HAF	—	29,960	29,960
The Gosling Foundation	—	—	—
Cash for Kids	—	—	—
Salford Community Grant	—	57,156	57,156
CST	—	—	—
	<u>2,560</u>	<u>93,616</u>	<u>96,176</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>185</u>	<u>185</u>	<u>63</u>	<u>63</u>

Azamrah Youth Club

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Youth club activities	–	80,539	80,539
Support costs	8,235	–	8,235
	<u>8,235</u>	<u>80,539</u>	<u>88,774</u>
	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>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Youth club activities	80,539	7,456	87,995	115,994
Governance costs	–	779	779	721
	<u>80,539</u>	<u>8,235</u>	<u>88,774</u>	<u>116,715</u>

8. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
General office	7,456	7,456	9,295
Governance costs	779	779	721
	<u>8,235</u>	<u>8,235</u>	<u>10,016</u>

9. Analysis of grants

	2024 £	2023 £
Grants to individuals		
Respite Grants	–	150
Total grants	<u>–</u>	<u>150</u>

Azamrah Youth Club

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>720</u>

11. Staff costs

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

	2024 £	2023 £
Wages and salaries	<u>16,278</u>	<u>18,328</u>

The average head count of employees during the year was 2 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of play workers	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: 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

	2024 £	2023 £
Accruals and deferred income	780	720
Social security and other taxes	<u>156</u>	<u>1,542</u>
	<u>936</u>	<u>2,262</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 March 2023 £	Income £	Expenditure £	At 29 February 2024 £
General funds	<u>2,747</u>	<u>6,551</u>	<u>(8,235)</u>	<u>1,063</u>

	At 1 March 2022 £	Income £	Expenditure £	At 28 February 2023 £
General funds	<u>23,223</u>	<u>2,623</u>	<u>(23,099)</u>	<u>2,747</u>

Azamrah Youth Club

Notes to the Financial Statements *(continued)*

Year ended 29 February 2024

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 March 2023 £	Income £	Expenditure £	At 29 February 2024 £
Youth club grants fund	—	90,306	(80,539)	9,767

	At 1 March 2022 £	Income £	Expenditure £	At 28 February 2023 £
Youth club grants fund	—	93,616	(93,616)	—

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	1,843	9,923	11,766
Creditors less than 1 year	(780)	(156)	(936)
Net assets	1,063	9,767	10,830

	Unrestricted Funds £	Restricted 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

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.