

# AGUDAS ISRAEL COMMUNITY SERVICES

England & Wales · Charity number 287367

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1983-07-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 97 Stamford Hill  
London  
N16 5DN

**Phone** 07966153532

**Email** [JoeHoneytree@aol.com](mailto:JoeHoneytree@aol.com)

## Activities

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**Objects:** THE PROMOTION OF SUCH CHARITABLE PURPOSES FOR THE BENEFIT OF THE JEWISH COMMUNITY AND IN PARTICULAR BY THE ADVANCEMENT OF EDUCATION THE RELIEF OF POVERTY SICKNESS AND DISTRESS AND THE PROTECTION OF HEALTH.

**Activities:** To assist in the provision of orthodox education and the alleviation of poverty.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£184,702	£190,351	-	-
2024-04-05	£171,396	£169,516	-	-
2023-04-05	£203,928	£200,130	-	-
2022-04-05	£182,987	£178,691	-	-
2021-04-05	£98,287	£124,686	-	-

## Trustees

Name	Role	Appointed
JOSEPH DAVID SCHLEIDER		2012-02-28
RABBI CHAIM PINTER		
ROBERT GRUSSGOTT		2017-12-01

**AGUDAS ISRAEL COMMUNITY SERVICES**

England & Wales - Charity number 287367

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# Accounts

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**AGUDAS ISRAEL COMMUNITY SERVICES**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2025**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

**AGUDAS ISRAEL COMMUNITY SERVICES**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025**

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**AGUDAS ISRAEL COMMUNITY SERVICES**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 5 APRIL 2025**

<b>TRUSTEES</b>	C Pinter (deceased 1.10.24) J Schleider R Grussgott
<b>PRINCIPAL ADDRESS</b>	97 Stamford Hill London N16 5DN
<b>REGISTERED CHARITY NUMBER</b>	287367
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS

## **AGUDAS ISRAEL COMMUNITY SERVICES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

The information is shown on page 1 of the financial statements and forms part of this report

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of Agudas Israel Community Services (AICS) are to assist vulnerable members of the community by providing information and support to enable them to make the most of available resources as well as of their own strengths and abilities to improve their lives and those of their families.

The charity operates an advice services, providing a wide range of benefits, immigration and employment advice, as well as an employment facility and other services including a number of training opportunities in partnership with other local organisations focusing on employment skills such as CV writing and interview techniques.

Forward is a division of AICS established in 2019 with a mission to help and support those coming from disadvantaged backgrounds with getting into employment and business and maximise their earning potential, we do this by providing them with job preparation, advanced career training, workplace experience, job placement support and more.

The trustees of the charity confirm that they have considered The Charity Commission's general guidance on public benefit.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

The trustees are pleased to report that thanks to grants received we were able to continue our services which are in great demand. This was quite difficult, considering the fact that one of our advice workers did not return to work following the pandemic. This caused a great strain on our services, and we were often booked ahead for several weeks. We are aware of the high demand for our services, and the distress that having to wait for appointments can cause.

As the community grows exponentially, we are experiencing an increased demand for our services, especially, as we are the only organisation in the area providing expert advice in English, Hebrew and Yiddish, in a culturally appropriate setting. Additionally, the government's introduction of a Benefit Cap, as well as the restriction of Child Tax Credits and Universal Credit to two children per family, disproportionately affects our community, where larger families are the norm.

We have continued to run a weekly surgery in North West London, and there is a continued high demand for appointments. We have a very high level of customer satisfaction and are proud of the professional service we provide and would ideally like to increase our capacity and reach to meet the growing need for our services, but await a better financial situation.

We have seen continued growth and steady progress for Forward this year, with rising demand for our services driven further by the cost of living crises, we have added and upgraded many courses and services, launched our new online learning portal to expand our reach even further and expanded our job preparation programme to include many additional important skills and added more options to our advanced career training courses.

## AGUDAS ISRAEL COMMUNITY SERVICES

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

#### FINANCIAL REVIEW

##### Reserves policy

It is the charity's policy that only funds that have cleared the bank be allowed to be used as payment for direct charitable and governance expenses. The trustees therefore ensure that the charity retains sufficient funds to cover immediate anticipated outgoings. They have contact at all times with potential donors who are able to assist with the charity's requirements.

Reserves at the year end stood at £6,508 deficit (2024- £859 deficit)

#### FUTURE PLANS

AICS's plans for the future are to continue to support the most vulnerable members of the community by providing time appropriate advice in the fields in which it has developed high levels of expertise. Advisors continue to attend in service training to ensure that their knowledge and skills are kept up to date in a rapidly changing climate.

It continues to remain our priority to increase fundraising activities, bearing in mind that we are providing essential and otherwise inaccessible services to the most needy members of our community and to their families. The demand is increasing as the government continues to cut the resources available and as the community grows. We are mindful of the fact that we are the only available resource for this community for benefits, immigration and employment advice and support, and take our responsibilities seriously. We look to the wider community to support us in our work and enabling members of the community and their families to live their lives with dignity, and to be able to access the minimal resources they need to survive in the increasingly challenging environment of our times.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity was constituted by Declaration of Trust dated 15th May 1983.

##### Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.


##### Organisational structure

The trustees and administrator meet regularly in order to ensure that the charity runs smoothly and that all activities are run efficiently, as well as to deal with issues as they arise, and to pre-empt potential problems before they develop. They plan both current and future strategy, balancing the developing and increasing needs of the community with the resources of Agudas Israel Community Services.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 4 February 2026 and signed on its behalf by:

DocuSigned by:  
  
6E0D30029A6345A...  
J Schleider - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AGUDAS ISRAEL COMMUNITY SERVICES**

### **Independent examiner's report to the trustees of Agudas Israel Community Services**

I report to the charity trustees on my examination of the accounts of Agudas Israel Community Services (the Trust) for the year ended 5 April 2025.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

4 February 2026

## AGUDAS ISRAEL COMMUNITY SERVICES

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	159,352	20,000	179,352	171,396
Investment income	3	5,350	-	5,350	-
<b>Total</b>		<u>164,702</u>	<u>20,000</u>	<u>184,702</u>	<u>171,396</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	397	-	397	468
<b>Charitable activities</b>					
Education and training	5	33,339	20,000	53,339	55,436
Community Service and advice		93,000	-	93,000	109,758
Support costs		1,200	-	1,200	3,854
Grantmaking		42,415	-	42,415	-
<b>Total</b>		<u>170,351</u>	<u>20,000</u>	<u>190,351</u>	<u>169,516</u>
<b>NET INCOME/(EXPENDITURE)</b>		(5,649)	-	(5,649)	1,880
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(859)	-	(859)	(2,739)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(6,508)</u></u>	<u><u>-</u></u>	<u><u>(6,508)</u></u>	<u><u>(859)</u></u>

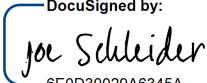
The notes form part of these financial statements

**AGUDAS ISRAEL COMMUNITY SERVICES**

**STATEMENT OF FINANCIAL POSITION  
5 APRIL 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	9	11,859	10,117
<b>CURRENT ASSETS</b>			
Cash at bank		13,842	26,879
<b>CREDITORS</b>			
Amounts falling due within one year	10	(20,635)	(23,503)
<b>NET CURRENT ASSETS</b>		<u>(6,793)</u>	<u>3,376</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		5,066	13,493
<b>CREDITORS</b>			
Amounts falling due after more than one year	11	(11,574)	(14,352)
<b>NET ASSETS</b>		<u>(6,508)</u>	<u>(859)</u>
<b>FUNDS</b>			
Unrestricted funds	14	<u>(6,508)</u>	<u>(859)</u>
<b>TOTAL FUNDS</b>		<u>(6,508)</u>	<u>(859)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 February 2026 and were signed on its behalf by:

DocuSigned by:  
  
6E0D30029A6345A...  
 J Schleider - Trustee

**AGUDAS ISRAEL COMMUNITY SERVICES****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Critical accounting 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.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 5% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Going concern**

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

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Government grants	4,620	11,210
Social Welfare	103,886	60,642
Education and training	70,846	99,544
	<u>179,352</u>	<u>171,396</u>

Grants received, included in the above, are as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Social welfare	<u>4,620</u>	<u>11,210</u>

**3. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Rents received	<u>5,350</u>	<u>-</u>

**4. RAISING FUNDS**

**Investment management costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Interest payable and similar charges	<u>397</u>	<u>468</u>

**5. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs</b>	<b>Grant funding of activities</b>	<b>Support costs (see note 6)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Education and training	51,995	-	1,344	53,339
Community Service and advice	91,214	-	1,786	93,000
Support costs	-	-	1,200	1,200
Grantmaking	-	42,415	-	42,415
	<u>143,209</u>	<u>42,415</u>	<u>4,330</u>	<u>189,954</u>

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**6. SUPPORT COSTS**

	<b>Management</b>	<b>Finance</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Education and training	1,344	-	-	1,344
Community Service and advice	-	1,786	-	1,786
Support costs	-	-	1,200	1,200
	<u>1,344</u>	<u>1,786</u>	<u>1,200</u>	<u>4,330</u>

Support costs, included in the above, are as follows:

**Governance costs**

	<b>2025</b>	<b>2024</b>
	<b>Support</b>	<b>Total</b>
	<b>costs</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	600	600
Independent examiner's other fees	600	600
Legal and professional fees	-	2,300
	<u>1,200</u>	<u>3,500</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**8. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	46,536	46,536
Other pension costs	749	749
	<u>47,285</u>	<u>47,285</u>

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
Advisers	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**9. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>
<b>COST</b>	
At 6 April 2024	31,827
Additions	2,366
	34,193
<b>DEPRECIATION</b>	
At 6 April 2024	21,710
Charge for year	624
	22,334
<b>NET BOOK VALUE</b>	
At 5 April 2025	11,859
At 5 April 2024	10,117

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025 £</b>	<b>2024 £</b>
Bank loans and overdrafts (see note 12)	2,778	2,778
Other creditors	17,857	20,725
	20,635	23,503

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2025 £</b>	<b>2024 £</b>
Bank loans (see note 12)	11,574	14,352

**12. LOANS**

An analysis of the maturity of loans is given below:

	<b>2025 £</b>	<b>2024 £</b>
Amounts falling due within one year on demand:		
Bank loans	2,778	2,778
Other loans	15,457	19,525
	18,235	22,303
Amounts falling due between two and five years:		
Bank loans - 2-5 years	11,111	11,111
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	463	3,241

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
Fixed assets	11,859	-	11,859	10,117
Current assets	13,842	-	13,842	26,879
Current liabilities	(20,635)	-	(20,635)	(23,503)
Long term liabilities	(11,574)	-	(11,574)	(14,352)
	<u>(6,508)</u>	<u>-</u>	<u>(6,508)</u>	<u>(859)</u>

**14. MOVEMENT IN FUNDS**

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
<b>Unrestricted funds</b>			
General fund	(859)	(5,649)	(6,508)
	<u>(859)</u>	<u>(5,649)</u>	<u>(6,508)</u>
<b>TOTAL FUNDS</b>	<u>(859)</u>	<u>(5,649)</u>	<u>(6,508)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	164,702	(170,351)	(5,649)
<b>Restricted funds</b>			
Restricted Fund	20,000	(20,000)	-
	<u>184,702</u>	<u>(190,351)</u>	<u>(5,649)</u>
<b>TOTAL FUNDS</b>	<u>184,702</u>	<u>(190,351)</u>	<u>(5,649)</u>

**Comparatives for movement in funds**

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	(2,739)	1,880	(859)
	<u>(2,739)</u>	<u>1,880</u>	<u>(859)</u>
<b>TOTAL FUNDS</b>	<u>(2,739)</u>	<u>1,880</u>	<u>(859)</u>

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2025**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	160,186	(158,306)	1,880
<b>Restricted funds</b>			
Restricted Fund	11,210	(11,210)	-
<b>TOTAL FUNDS</b>	<u>171,396</u>	<u>(169,516)</u>	<u>1,880</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2025.

**AGUDAS ISRAEL COMMUNITY SERVICES**

England & Wales - Charity number 287367

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# Accounts

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**AGUDAS ISRAEL COMMUNITY SERVICES**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2024**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

**AGUDAS ISRAEL COMMUNITY SERVICES**

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FOR THE YEAR ENDED 5 APRIL 2024**

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**AGUDAS ISRAEL COMMUNITY SERVICES**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 5 APRIL 2024**

<b>TRUSTEES</b>	C Pinter (deceased 1.10.24) J Schleider R Grussgott
<b>PRINCIPAL ADDRESS</b>	97 Stamford Hill London N16 5DN
<b>REGISTERED CHARITY NUMBER</b>	287367
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS

# AGUDAS ISRAEL COMMUNITY SERVICES

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

### REFERENCE AND ADMINISTRATIVE INFORMATION

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### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objectives of Agudas Israel Community Services (AICS) are to assist vulnerable members of the community by providing information and support to enable them to make the most of available resources as well as of their own strengths and abilities to improve their lives and those of their families.

The charity operates an advice services, providing a wide range of benefits, immigration and employment advice, as well as an employment facility and other services including a number of training opportunities in partnership with other local organisations focusing on employment skills such as CV writing and interview techniques.

The trustees of the charity confirm that they have considered The Charity Commission's general guidance on public benefit.

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

The trustees are pleased to report that thanks to grants received we were able to continue our services which are in great demand. This was quite difficult, considering the fact that one of our advice workers did not return to work following the pandemic. This caused a great strain on our services, and we were often booked ahead for several weeks. We are aware of the high demand for our services, and the distress that having to wait for appointments can cause.

As the community grows exponentially, we are experiencing an increased demand for our services, especially, as we are the only organisation in the area providing expert advice in English, Hebrew and Yiddish, in a culturally appropriate setting. Additionally, the government's introduction of a Benefit Cap, as well as the restriction of Child Tax Credits and Universal Credit to two children per family, disproportionately affects our community, where larger families are the norm.

We have a very high level of customer satisfaction and are proud of the professional service we provide and would ideally like to increase our capacity and reach to meet the growing need for our services, but await a better financial situation.

### FINANCIAL REVIEW

#### Reserves policy

It is the charity's policy that only funds that have cleared the bank be allowed to be used as payment for direct charitable and governance expenses. The trustees therefore ensure that the charity retains sufficient funds to cover immediate anticipated outgoings. They have contact at all times with potential donors who are able to assist with the charity's requirements.

Reserves at the year end stood at £859 deficit (2023 - £2,739 deficit)

## **AGUDAS ISRAEL COMMUNITY SERVICES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024**

#### **FUTURE PLANS**

AICS's plans for the future are to continue to support the most vulnerable members of the community by providing time appropriate advice in the fields in which it has developed high levels of expertise. Advisors continue to attend in service training to ensure that their knowledge and skills are kept up to date in a rapidly changing climate.

It continues to remain our priority to increase fundraising activities, bearing in mind that we are providing essential and otherwise inaccessible services to the most needy members of our community and to their families. The demand is increasing as the government continues to cut the resources available and as the community grows. We are mindful of the fact that we are the only available resource for this community for benefits, immigration and employment advice and support, and take our responsibilities seriously. We look to the wider community to support us in our work and enabling members of the community and their families to live their lives with dignity, and to be able to access the minimal resources they need to survive in the increasingly challenging environment of our times.

Immediately following the end of the period these accounts cover, we set up a hub with newly trained in staff, to assist people with migration to Universal Credit. We have seen huge successes.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was constituted by Declaration of Trust dated 15th May 1983.

##### **Recruitment and appointment of new trustees**

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

##### **Organisational structure**

The trustees and administrator meet regularly in order to ensure that the charity runs smoothly and that all activities are run efficiently, as well as to deal with issues as they arise, and to pre-empt potential problems before they develop. They plan both current and future strategy, balancing the developing and increasing needs of the community with the resources of Agudas Israel Community Services.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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.

**AGUDAS ISRAEL COMMUNITY SERVICES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 4 February 2025 and signed on its behalf by:

J Schleider - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AGUDAS ISRAEL COMMUNITY SERVICES

## Independent examiner's report to the trustees of Agudas Israel Community Services

I report to the charity trustees on my examination of the accounts of Agudas Israel Community Services (the Trust) for the year ended 5 April 2024.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

4 February 2025

**AGUDAS ISRAEL COMMUNITY SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2024**

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted fund £</b>	<b>2024 Total funds £</b>	<b>2023 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	160,186	11,210	171,396	203,928
<b>EXPENDITURE ON</b>					
Raising funds	3	468	-	468	539
<b>Charitable activities</b>					
Education and training	4	55,436	-	55,436	89,189
Community Service and advice		98,548	11,210	109,758	111,482
Support costs		3,854	-	3,854	(1,080)
<b>Total</b>		<u>158,306</u>	<u>11,210</u>	<u>169,516</u>	<u>200,130</u>
<b>NET INCOME</b>		1,880	-	1,880	3,798
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(2,739)	-	(2,739)	(6,537)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(859)</u></u>	<u><u>-</u></u>	<u><u>(859)</u></u>	<u><u>(2,739)</u></u>

The notes form part of these financial statements

**AGUDAS ISRAEL COMMUNITY SERVICES**

**STATEMENT OF FINANCIAL POSITION  
5 APRIL 2024**

	<b>Notes</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	8	10,117	10,650
<b>CURRENT ASSETS</b>			
Cash at bank		26,879	32,439
<b>CREDITORS</b>			
Amounts falling due within one year	9	(23,503)	(28,698)
		<u>3,376</u>	<u>3,741</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		13,493	14,391
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(14,352)	(17,130)
		<u>(859)</u>	<u>(2,739)</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Unrestricted funds	13	(859)	(2,739)
<b>TOTAL FUNDS</b>		<u>(859)</u>	<u>(2,739)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 February 2025 and were signed on its behalf by:

J Schleider - Trustee

# AGUDAS ISRAEL COMMUNITY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Critical accounting 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.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 5% on reducing balance

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **Going concern**

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

## AGUDAS ISRAEL COMMUNITY SERVICES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2024

#### 1. ACCOUNTING POLICIES - continued

##### Going concern

The financial statements have been prepared in accordance with the accounting principles appropriate to a going concern notwithstanding the deficiency in net assets at the balance sheet date. The trustees consider this to be appropriate having regard to the continued provision of financial support by the charity's creditors.

#### 2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Government grants	11,210	10,790
Social Welfare	60,642	60,570
Education and training	99,544	132,568
	171,396	203,928
	171,396	203,928

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Social welfare	11,210	10,790
	11,210	10,790
	11,210	10,790

#### 3. RAISING FUNDS

##### Investment management costs

	2024	2023
	£	£
Interest payable and similar charges	468	539
	468	539
	468	539

#### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs (see note 5) £	Totals £
Education and training	54,033	-	1,403	55,436
Community Service and advice	107,701	210	1,847	109,758
Support costs	-	-	3,854	3,854
	161,734	210	7,104	169,048
	161,734	210	7,104	169,048

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**5. SUPPORT COSTS**

	<b>Management</b>	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Education and training	1,403	-	-	1,403
Community Service and advice	416	1,431	-	1,847
Support costs	354	-	3,500	3,854
	<u>2,173</u>	<u>1,431</u>	<u>3,500</u>	<u>7,104</u>

Support costs, included in the above, are as follows:

**Governance costs**

	<b>2024 Support costs</b>	<b>2023 Total activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	600	450
Independent examiner's other fees	600	450
Legal and professional fees	2,300	-
Fees Waived	-	(1,980)
	<u>3,500</u>	<u>(1,080)</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**7. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	46,536	54,487
Other pension costs	749	749
	<u>47,285</u>	<u>55,236</u>

The average monthly number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Advisers	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**8. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>
<b>COST</b>	
At 6 April 2023 and 5 April 2024	31,827
<b>DEPRECIATION</b>	
At 6 April 2023	21,177
Charge for year	533
At 5 April 2024	21,710
<b>NET BOOK VALUE</b>	
At 5 April 2024	10,117
At 5 April 2023	10,650

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
Bank loans and overdrafts (see note 11)	2,778	2,778
Taxation and social security	-	1,426
Other creditors	20,725	24,494
	<u>23,503</u>	<u>28,698</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
Bank loans (see note 11)	14,352	17,130
	<u>14,352</u>	<u>17,130</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	<b>2024 £</b>	<b>2023 £</b>
Amounts falling due within one year on demand:		
Bank loans	2,778	2,778
Other loans	19,525	23,594
	<u>22,303</u>	<u>26,372</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	11,111	11,111
	<u>11,111</u>	<u>11,111</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	3,241	6,019

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds £</b>	<b>Restricted fund £</b>	<b>2024 Total funds £</b>	<b>2023 Total funds £</b>
Fixed assets	10,117	-	10,117	10,650
Current assets	26,879	-	26,879	32,439
Current liabilities	(23,503)	-	(23,503)	(28,698)
Long term liabilities	(14,352)	-	(14,352)	(17,130)
	<u>(859)</u>	<u>-</u>	<u>(859)</u>	<u>(2,739)</u>

**13. MOVEMENT IN FUNDS**

	<b>At 6.4.23 £</b>	<b>Net movement in funds £</b>	<b>At 5.4.24 £</b>
<b>Unrestricted funds</b>			
General fund	(2,739)	1,880	(859)
	<u>(2,739)</u>	<u>1,880</u>	<u>(859)</u>
<b>TOTAL FUNDS</b>	<u>(2,739)</u>	<u>1,880</u>	<u>(859)</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	160,186	(158,306)	1,880
<b>Restricted funds</b>			
Restricted Fund	11,210	(11,210)	-
	<u>171,396</u>	<u>(169,516)</u>	<u>1,880</u>
<b>TOTAL FUNDS</b>	<u>171,396</u>	<u>(169,516)</u>	<u>1,880</u>

**Comparatives for movement in funds**

	<b>At 6.4.22 £</b>	<b>Net movement in funds £</b>	<b>At 5.4.23 £</b>
<b>Unrestricted funds</b>			
General fund	(6,537)	3,798	(2,739)
	<u>(6,537)</u>	<u>3,798</u>	<u>(2,739)</u>
<b>TOTAL FUNDS</b>	<u>(6,537)</u>	<u>3,798</u>	<u>(2,739)</u>

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	183,388	(179,590)	3,798
<b>Restricted funds</b>			
Restricted Fund	20,540	(20,540)	-
<b>TOTAL FUNDS</b>	<u>203,928</u>	<u>(200,130)</u>	<u>3,798</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2024.

**AGUDAS ISRAEL COMMUNITY SERVICES**

England & Wales - Charity number 287367

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# Accounts

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**AGUDAS ISRAEL COMMUNITY SERVICES**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2023**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

**AGUDAS ISRAEL COMMUNITY SERVICES**

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FOR THE YEAR ENDED 5 APRIL 2023**

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**AGUDAS ISRAEL COMMUNITY SERVICES**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 5 APRIL 2023**

<b>TRUSTEES</b>	C Pinter J Schleider R Grussgott
<b>PRINCIPAL ADDRESS</b>	97 Stamford Hill London N16 5DN
<b>REGISTERED CHARITY NUMBER</b>	287367
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS

# **AGUDAS ISRAEL COMMUNITY SERVICES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

The information is shown on page 1 of the financial statements and forms part of this report

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objectives of Agudas Israel Community Services (AICS) are to assist vulnerable members of the community by providing information and support to enable them to make the most of available resources as well as of their own strengths and abilities to improve their lives and those of their families.

The charity operates an advice services, providing a wide range of benefits, immigration and employment advice, as well as an employment facility and other services including a number of training opportunities in partnership with other local organisations focusing on employment skills such as CV writing and interview techniques.

Forward is a division of AICS established in 2019 with a mission to help and support those coming from disadvantaged backgrounds with getting into employment and business and maximise their earning potential, we do this by providing them with job preparation, advanced career training, workplace experience, job placement support and more.

The trustees of the charity confirm that they have considered The Charity Commission's general guidance on public benefit.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The trustees are pleased to report that thanks to grants received we were able to continue our services which are in great demand. This was quite difficult, considering the fact that one of our advice workers did not return to work following the pandemic. This caused a great strain on our services, and we were often booked ahead for several weeks. We are aware of the high demand for our services, and the distress that having to wait for appointments can cause.

As the community grows exponentially, we are experiencing an increased demand for our services, especially, as we are the only organisation in the area providing expert advice in English, Hebrew and Yiddish, in a culturally appropriate setting. Additionally, the government's introduction of a Benefit Cap, as well as the restriction of Child Tax Credits and Universal Credit to two children per family, disproportionately affects our community, where larger families are the norm.

We have continued to run a weekly surgery in North West London, and there is a continued high demand for appointments. We have a very high level of customer satisfaction and are proud of the professional service we provide and would ideally like to increase our capacity and reach to meet the growing need for our services, but await a better financial situation.

We have seen continued growth and steady progress for Forward this year, with rising demand for our services driven further by the cost of living crises, we have added and upgraded many courses and services, launched our new online learning portal to expand our reach even further and expanded our job preparation programme to include many additional important skills and added more options to our advanced career training courses.

# AGUDAS ISRAEL COMMUNITY SERVICES

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023

### FINANCIAL REVIEW

#### Reserves policy

It is the charity's policy that only funds that have cleared the bank be allowed to be used as payment for direct charitable and governance expenses. The trustees therefore ensure that the charity retains sufficient funds to cover immediate anticipated outgoings. They have contact at all times with potential donors who are able to assist with the charity's requirements.

Reserves at the year end stood at £2,739 deficit (2022 - £6,537 deficit)

### FUTURE PLANS

AICS's plans for the future are to continue to support the most vulnerable members of the community by providing time appropriate advice in the fields in which it has developed high levels of expertise. Advisors continue to attend in service training to ensure that their knowledge and skills are kept up to date in a rapidly changing climate.

It continues to remain our priority to increase fundraising activities, bearing in mind that we are providing essential and otherwise inaccessible services to the most needy members of our community and to their families. The demand is increasing as the government continues to cut the resources available and as the community grows. We are mindful of the fact that we are the only available resource for this community for benefits, immigration and employment advice and support, and take our responsibilities seriously. We look to the wider community to support us in our work and enabling members of the community and their families to live their lives with dignity, and to be able to access the minimal resources they need to survive in the increasingly challenging environment of our times.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity was constituted by Declaration of Trust dated 15th May 1983.

#### Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

#### Organisational structure

The trustees and administrator meet regularly in order to ensure that the charity runs smoothly and that all activities are run efficiently, as well as to deal with issues as they arise, and to pre-empt potential problems before they develop. They plan both current and future strategy, balancing the developing and increasing needs of the community with the resources of Agudas Israel Community Services.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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.

**AGUDAS ISRAEL COMMUNITY SERVICES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 30 January 2024 and signed on its behalf by:

J Schleider - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AGUDAS ISRAEL COMMUNITY SERVICES**

### **Independent examiner's report to the trustees of Agudas Israel Community Services**

I report to the charity trustees on my examination of the accounts of Agudas Israel Community Services (the Trust) for the year ended 5 April 2023.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

M.M. Hager FAPA, FCCA

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

30 January 2024

**AGUDAS ISRAEL COMMUNITY SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2023**

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted fund £</b>	<b>2023 Total funds £</b>	<b>2022 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	183,388	20,540	203,928	182,987
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Education and training	3	89,728	-	89,728	74,565
Community Service - Benefits advice		90,942	20,540	111,482	99,673
Support costs		(1,080)	-	(1,080)	4,453
<b>Total</b>		<u>179,590</u>	<u>20,540</u>	<u>200,130</u>	<u>178,691</u>
<b>NET INCOME</b>		3,798	-	3,798	4,296
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(6,537)	-	(6,537)	(10,833)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(2,739)</u></u>	<u><u>-</u></u>	<u><u>(2,739)</u></u>	<u><u>(6,537)</u></u>

The notes form part of these financial statements

**AGUDAS ISRAEL COMMUNITY SERVICES**

**STATEMENT OF FINANCIAL POSITION  
5 APRIL 2023**

	<b>Notes</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	7	10,650	11,211
<b>CURRENT ASSETS</b>			
Cash at bank		32,439	35,673
<b>CREDITORS</b>			
Amounts falling due within one year	8	(28,698)	(32,856)
<b>NET CURRENT ASSETS</b>		<u>3,741</u>	<u>2,817</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		14,391	14,028
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	(17,130)	(20,565)
<b>NET ASSETS</b>		<u>(2,739)</u>	<u>(6,537)</u>
<b>FUNDS</b>	12		
Unrestricted funds		<u>(2,739)</u>	<u>(6,537)</u>
<b>TOTAL FUNDS</b>		<u>(2,739)</u>	<u>(6,537)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2024 and were signed on its behalf by:

J Schleider - Trustee

# AGUDAS ISRAEL COMMUNITY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Critical accounting 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.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 5% on reducing balance

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **Going concern**

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

## AGUDAS ISRAEL COMMUNITY SERVICES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2023

#### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Government grants	10,790	13,906
Social Welfare	60,570	78,056
Education and training	132,568	91,025
	<u>203,928</u>	<u>182,987</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Social welfare	10,790	13,906
	<u>10,790</u>	<u>13,906</u>

#### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs (see note 4) £	Totals £
Education and training	88,628	-	1,100	89,728
Community Service - Benefits advice	110,244	192	1,046	111,482
Support costs	-	-	(1,080)	(1,080)
	<u>198,872</u>	<u>192</u>	<u>1,066</u>	<u>200,130</u>

#### 4. SUPPORT COSTS

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Education and training	561	-	539	-	1,100
Community Service - Benefits advice	47	999	-	-	1,046
Support costs	-	-	-	(1,080)	(1,080)
	<u>608</u>	<u>999</u>	<u>539</u>	<u>(1,080)</u>	<u>1,066</u>

Support costs, included in the above, are as follows:

##### Governance costs

	2023 Support costs £	2022 Total activities £
Independent examiner's fee	450	1,440
Independent examiner's other fees	450	1,440
Fees Waived	(1,980)	-
	<u>(1,080)</u>	<u>2,880</u>

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**6. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	54,487	67,094
Other pension costs	749	1,085
	<u>55,236</u>	<u>68,179</u>

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Advisers	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**7. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>
<b>COST</b>	
At 6 April 2022 and 5 April 2023	<u>31,827</u>
<b>DEPRECIATION</b>	
At 6 April 2022	20,616
Charge for year	561
At 5 April 2023	<u>21,177</u>
<b>NET BOOK VALUE</b>	
At 5 April 2023	<u>10,650</u>
At 5 April 2022	<u>11,211</u>

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	£	£
Bank loans and overdrafts (see note 10)	2,778	2,315
Trade creditors	1	-
Taxation and social security	1,426	-
Other creditors	24,493	30,541
	<u>28,698</u>	<u>32,856</u>

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	£	£
Bank loans (see note 10)	17,130	20,370
Taxation and social security	-	195
	<u>17,130</u>	<u>20,565</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	<b>2023</b>	<b>2022</b>
	£	£
Amounts falling due within one year on demand:		
Bank loans	2,778	2,315
Other loans	23,593	27,661
	<u>26,371</u>	<u>29,976</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>11,111</u>	<u>9,259</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	6,019	11,111

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	funds	fund	Total	Total
	£	£	£	£
Fixed assets	10,650	-	10,650	11,211
Current assets	32,439	-	32,439	35,673
Current liabilities	(28,698)	-	(28,698)	(32,856)
Long term liabilities	(17,130)	-	(17,130)	(20,565)
	<u>(2,739)</u>	<u>-</u>	<u>(2,739)</u>	<u>(6,537)</u>

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

**12. MOVEMENT IN FUNDS**

	<b>At 6.4.22</b>	<b>Net movement in funds</b>	<b>At 5.4.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	(6,537)	3,798	(2,739)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>(6,537)</b>	<b>3,798</b>	<b>(2,739)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	183,388	(179,590)	3,798
<b>Restricted funds</b>			
Restricted Fund	20,540	(20,540)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>203,928</b>	<b>(200,130)</b>	<b>3,798</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Comparatives for movement in funds**

	<b>At 6.4.21</b>	<b>Net movement in funds</b>	<b>At 5.4.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	(10,833)	4,296	(6,537)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>(10,833)</b>	<b>4,296</b>	<b>(6,537)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	182,987	(178,691)	4,296
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>182,987</b>	<b>(178,691)</b>	<b>4,296</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2023.

**AGUDAS ISRAEL COMMUNITY SERVICES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Government grants	10,790	13,906
Social Welfare	60,570	78,056
Education and training	132,568	91,025
	<hr/>	<hr/>
	203,928	182,987
	<hr/>	<hr/>
<b>Total incoming resources</b>	203,928	182,987
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	54,487	67,094
Pensions	749	1,085
Rent , Rates and water	8,920	-
Advertising	5,191	-
Office and administration	14,198	14,169
Courses, Consultancy and subscriptions	22,782	44,130
Training	92,545	47,170
Grants to institutions	192	-
	<hr/>	<hr/>
	199,064	173,648
 <b>Support costs</b>		
<b>Management</b>		
Sundries	47	-
Fixtures and fittings	561	590
	<hr/>	<hr/>
	608	590
 <b>Finance</b>		
Bank charges	999	1,573
 <b>Human resources</b>		
Bank loan interest	539	-
 <b>Governance costs</b>		
Independent examiner's fee	450	1,440
Independent examiner's other fees	450	1,440
Fees Waived	(1,980)	-
	<hr/>	<hr/>
	(1,080)	2,880
	<hr/>	<hr/>
Total resources expended	200,130	178,691
	<hr/>	<hr/>
<b>Net income</b>	3,798	4,296
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**AGUDAS ISRAEL COMMUNITY SERVICES**

England & Wales - Charity number 287367

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# Accounts

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**AGUDAS ISRAEL COMMUNITY SERVICES**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2022**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

**AGUDAS ISRAEL COMMUNITY SERVICES**

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FOR THE YEAR ENDED 5 APRIL 2022**

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**AGUDAS ISRAEL COMMUNITY SERVICES**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 5 APRIL 2022**

<b>TRUSTEES</b>	C Pinter J Schleider R Grussgott
<b>PRINCIPAL ADDRESS</b>	97 Stamford Hill London N16 5DN
<b>REGISTERED CHARITY NUMBER</b>	287367
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS

# **AGUDAS ISRAEL COMMUNITY SERVICES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2022**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

The information is shown on page 1 of the financial statements and forms part of this report

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objectives of Agudas Israel Community Services (AICS) are to assist vulnerable members of the community by providing information and support to enable them to make the most of available resources as well as of their own strengths and abilities to improve their lives and those of their families.

The charity operates an advice services, providing a wide range of benefits, immigration and employment advice, as well as an employment facility and other services including a number of training opportunities in partnership with other local organisations focusing on employment skills such as CV writing and interview techniques.

Forward is a division of AICS established in 2019 with a mission to help and support those coming from disadvantaged backgrounds with getting into employment and business and maximise their earning potential, we do this by providing them with job preparation, advanced career training, workplace experience, job placement support and more.

The trustees of the charity confirm that they have considered The Charity Commission's general guidance on public benefit.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The trustees are pleased to report that thanks to grants received we were able to continue our services which are in great demand. This was quite difficult, considering the fact that one of our advice workers did not return to work following the pandemic. This caused a great strain on our services, and we were often booked ahead for several weeks. We are aware of the high demand for our services, and the distress that having to wait for appointments can cause.

As the community grows exponentially, we are experiencing an increased demand for our services, especially, as we are the only organisation in the area providing expert advice in English, Hebrew and Yiddish, in a culturally appropriate setting. Additionally, the government's introduction of a Benefit Cap, as well as the restriction of Child Tax Credits and Universal Credit to two children per family, disproportionately affects our community, where larger families are the norm.

We have continued to run a weekly surgery in North West London, and there is a continued high demand for appointments. We have a very high level of customer satisfaction and are proud of the professional service we provide and would ideally like to increase our capacity and reach to meet the growing need for our services, but await a better financial situation.

We have seen continued growth and steady progress for Forward this year, with rising demand for our services driven further by the cost of living crises, we have added and upgraded many courses and services, launched our new online learning portal to expand our reach even further and expanded our job preparation programme to include many additional important skills and added more options to our advanced career training courses.

### **FINANCIAL REVIEW**

#### **Reserves policy**

It is the charity's policy that only funds that have cleared the bank be allowed to be used as payment for direct charitable and governance expenses. The trustees therefore ensure that the charity retains sufficient funds to cover immediate anticipated outgoings. They have contact at all times with potential donors who are able to assist with the charity's requirements.

## **AGUDAS ISRAEL COMMUNITY SERVICES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2022**

#### **FUTURE PLANS**

AICS's plans for the future are to continue to support the most vulnerable members of the community by providing time appropriate advice in the fields in which it has developed high levels of expertise. Advisors continue to attend in service training to ensure that their knowledge and skills are kept up to date in a rapidly changing climate.

It continues to remain our priority to increase fundraising activities, bearing in mind that we are providing essential and otherwise inaccessible services to the most needy members of our community and to their families. The demand is increasing as the government continues to cut the resources available and as the community grows. We are mindful of the fact that we are the only available resource for this community for benefits, immigration and employment advice and support, and take our responsibilities seriously. We look to the wider community to support us in our work and enabling members of the community and their families to live their lives with dignity, and to be able to access the minimal resources they need to survive in the increasingly challenging environment of our times.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was constituted by Declaration of Trust dated 15th May 1983.

##### **Recruitment and appointment of new trustees**

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

##### **Organisational structure**

The trustees and administrator meet regularly in order to ensure that the charity runs smoothly and that all activities are run efficiently, as well as to deal with issues as they arise, and to pre-empt potential problems before they develop. They plan both current and future strategy, balancing the developing and increasing needs of the community with the resources of Agudas Israel Community Services.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

**AGUDAS ISRAEL COMMUNITY SERVICES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2022**

Approved by order of the board of trustees on 1 February 2023 and signed on its behalf by:

J Schleider - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AGUDAS ISRAEL COMMUNITY SERVICES

## Independent examiner's report to the trustees of Agudas Israel Community Services

I report to the charity trustees on my examination of the accounts of Agudas Israel Community Services (the Trust) for the year ended 5 April 2022.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

M.M. Hager FAPA, FCCA  
Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

1 February 2023

**AGUDAS ISRAEL COMMUNITY SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2022**

	<b>Notes</b>	<b>2022 Unrestricted funds £</b>	<b>2021 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	182,987	98,287
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Education and training		74,565	29,349
Community Service - Benefits advice		99,673	92,454
Support costs		4,453	2,883
		<hr/>	<hr/>
<b>Total</b>		178,691	124,686
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		4,296	(26,399)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(10,833)	15,566
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(6,537)</u>	<u>(10,833)</u>

The notes form part of these financial statements

**AGUDAS ISRAEL COMMUNITY SERVICES**

**STATEMENT OF FINANCIAL POSITION  
5 APRIL 2022**

	<b>Notes</b>	<b>2022 Total funds £</b>	<b>2021 Total funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	8	11,211	11,801
<b>CURRENT ASSETS</b>			
Cash at bank		35,673	8,430
<b>CREDITORS</b>			
Amounts falling due within one year	9	(30,541)	(5,640)
<b>NET CURRENT ASSETS</b>		<u>5,132</u>	<u>2,790</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		16,343	14,591
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(22,880)	(25,424)
<b>NET ASSETS</b>		<u>(6,537)</u>	<u>(10,833)</u>
<b>FUNDS</b>	12		
Unrestricted funds		<u>(6,537)</u>	<u>(10,833)</u>
<b>TOTAL FUNDS</b>		<u><u>(6,537)</u></u>	<u><u>(10,833)</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 February 2023 and were signed on its behalf by:

J Schleider - Trustee

## AGUDAS ISRAEL COMMUNITY SERVICES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Critical accounting 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.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                    - 5% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Going concern**

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

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2022**

**2. DONATIONS AND LEGACIES**

	<b>2022</b>	<b>2021</b>
	£	£
Government grants	13,906	39,543
Social Welfare	78,056	23,557
Education and training	91,025	35,187
	<u>182,987</u>	<u>98,287</u>

Grants received, included in the above, are as follows:

	<b>2022</b>	<b>2021</b>
	£	£
Social welfare	13,906	-
Other grants	-	39,543
	<u>13,906</u>	<u>39,543</u>

**3. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs</b>	<b>Support costs (see note 5)</b>	<b>Totals</b>
	£	£	£
Education and training	73,975	590	74,565
Community Service - Benefits advice	99,673	-	99,673
Support costs	-	4,453	4,453
	<u>173,648</u>	<u>5,043</u>	<u>178,691</u>

**4. GRANTS PAYABLE**

	<b>2022</b>	<b>2021</b>
	£	£
Community Service - Benefits advice	-	585
	<u>-</u>	<u>585</u>

The total grants paid to institutions during the year was as follows:

	<b>2022</b>	<b>2021</b>
	£	£
Social Welfare	-	585
	<u>-</u>	<u>585</u>

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2022**

**5. SUPPORT COSTS**

	<b>Management</b>	<b>Finance</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Education and training	590	-	-	590
Support costs	-	1,573	2,880	4,453
	<u>590</u>	<u>1,573</u>	<u>2,880</u>	<u>5,043</u>
	<u><u>590</u></u>	<u><u>1,573</u></u>	<u><u>2,880</u></u>	<u><u>5,043</u></u>

Support costs, included in the above, are as follows:

**Management**

	<b>2022</b>	<b>2021</b>
	<b>Education</b>	<b>Total</b>
	<b>and</b>	<b>activities</b>
	<b>training</b>	<b>£</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible and heritage assets	590	621
	<u>590</u>	<u>621</u>

**Finance**

	<b>2022</b>	<b>2021</b>
	<b>Support</b>	<b>Total</b>
	<b>costs</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Bank charges	1,573	243
	<u>1,573</u>	<u>243</u>

**Governance costs**

	<b>2022</b>	<b>2021</b>
	<b>Support</b>	<b>Total</b>
	<b>costs</b>	<b>activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	1,440	1,320
Independent examiner's other fees	1,440	1,320
	<u>2,880</u>	<u>2,640</u>
	<u><u>2,880</u></u>	<u><u>2,640</u></u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2022**

**7. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	67,094	72,709
Other pension costs	1,085	941
	<u>68,179</u>	<u>73,650</u>

The average monthly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
Advisers	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**8. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>
<b>COST</b>	
At 6 April 2021 and 5 April 2022	<u>31,827</u>
<b>DEPRECIATION</b>	
At 6 April 2021	20,026
Charge for year	590
At 5 April 2022	<u>20,616</u>
<b>NET BOOK VALUE</b>	
At 5 April 2022	<u>11,211</u>
At 5 April 2021	<u>11,801</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>30,541</u>	<u>5,640</u>

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2022**

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	£	£
Bank loans (see note 11)	22,685	25,000
Taxation and social security	195	424
	<u>22,880</u>	<u>25,424</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	<b>2022</b>	<b>2021</b>
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>27,661</u>	<u>3,000</u>
Amounts falling between one and two years:		
Bank Loan	<u>22,685</u>	<u>25,000</u>

**12. MOVEMENT IN FUNDS**

	<b>At 6.4.21</b>	<b>Net movement</b>	<b>At</b>
	£	in funds	5.4.22
		£	£
<b>Unrestricted funds</b>			
General fund	(10,833)	4,296	(6,537)
	<u>(10,833)</u>	<u>4,296</u>	<u>(6,537)</u>
<b>TOTAL FUNDS</b>	<u>(10,833)</u>	<u>4,296</u>	<u>(6,537)</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	182,987	(178,691)	4,296
	<u>182,987</u>	<u>(178,691)</u>	<u>4,296</u>
<b>TOTAL FUNDS</b>	<u>182,987</u>	<u>(178,691)</u>	<u>4,296</u>

**Comparatives for movement in funds**

	<b>At 6.4.20</b>	<b>Net movement</b>	<b>At</b>
	£	in funds	5.4.21
		£	£
<b>Unrestricted funds</b>			
General fund	15,566	(26,399)	(10,833)
	<u>15,566</u>	<u>(26,399)</u>	<u>(10,833)</u>
<b>TOTAL FUNDS</b>	<u>15,566</u>	<u>(26,399)</u>	<u>(10,833)</u>

**AGUDAS ISRAEL COMMUNITY SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2022**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	98,287	(124,686)	(26,399)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>98,287</u>	<u>(124,686)</u>	<u>(26,399)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2022.

**AGUDAS ISRAEL COMMUNITY SERVICES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2022**

	<b>2022</b>	<b>2021</b>
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Government grants	13,906	39,543
Social Welfare	78,056	23,557
Education and training	91,025	35,187
	<hr/>	<hr/>
	182,987	98,287
	<hr/>	<hr/>
<b>Total incoming resources</b>	182,987	98,287
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	67,094	72,709
Pensions	1,085	941
Office and administration	14,169	14,582
Courses, Consultancy and subscriptions	44,130	3,957
Training	47,170	28,408
Grants to institutions	-	585
	<hr/>	<hr/>
	173,648	121,182
 <b>Support costs</b>		
<b>Management</b>		
Fixtures and fittings	590	621
 <b>Finance</b>		
Bank charges	1,573	243
 <b>Governance costs</b>		
Independent examiner's fee	1,440	1,320
Independent examiner's other fees	1,440	1,320
	<hr/>	<hr/>
	2,880	2,640
	<hr/>	<hr/>
Total resources expended	178,691	124,686
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	4,296	(26,399)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**AGUDAS ISRAEL COMMUNITY SERVICES**

England & Wales - Charity number 287367

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# Accounts

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**Agudas Israel Community Services**  
**Unaudited Financial Statements**  
**5 April 2021**

**SUGARWHITE MEYER HS ACCOUNTANTS LTD**

Chartered accountants

First Floor

94 Stamford Hill

London

N16 6XS

# **Agudas Israel Community Services**

## **Financial Statements**

**Year ended 5 April 2021**

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# Agudas Israel Community Services

## Trustees' Annual Report

Year ended 5 April 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

### Reference and administrative details

<b>Registered charity name</b>	Agudas Israel Community Services
<b>Charity registration number</b>	287367
<b>Principal office</b>	97 Stamford Hill N16 5DN London

### The trustees

C Pinter  
J.D. Schleider  
R Grussgott

**Company secretary** R Erlich (Mrs.)

**Independent examiner** M.M. Hager FCCA FAPA  
First Floor  
94 Stamford Hill  
London  
N16 6XS

### Structure, governance and management

#### Governing document

The charity was constituted by Declaration of Trust dated 15th May 1983.

#### Organisational structure

The trustees and administrator meet regularly in order to ensure that the charity runs smoothly and that all activities are run efficiently, as well as to deal with issues as they arise, and to pre-empt potential problems before they develop. They plan both current and future strategy, balancing the developing and increasing needs of the community with the resources of Agudas Israel Community Services.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

# Agudas Israel Community Services

## Trustees' Annual Report *(continued)*

Year ended 5 April 2021

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### Objectives and activities

#### Charitable objectives

The objectives of Agudas Israel Community Services (AICS) are to assist vulnerable members of the community by providing information and support to enable them to make the most of available resources as well as of their own strengths and abilities to improve their lives and those of their families.

The charity operates an advice services, providing a wide range of benefits, immigration and employment advice, as well as an employment facility and other services including a number of training opportunities in partnership with other local organisations focusing on employment skills such as CV writing and interview techniques.

#### Public benefit

The trustees of the charity confirm that they have considered The Charity Commission's general guidance on public benefit and the requirements of Section 4 of the Charities Act 2011 in this area, in particular public benefit guidance on relief of unemployment, when reviewing the charity's aims and objectives, and in planning future activities for the year.

### Achievements and performance

The past year has inevitably been adversely affected by Covid 19; we have nevertheless persevered and provided an ongoing service throughout the pandemic. There was a tangible increase in calls, exacerbated by the changes and restrictions caused by the pandemic, and the unavailability of face to face visits. Once we reopened our offices to the public, we temporarily ceased our drop-in sessions and operated visits by appointment only. This enabled us to ensure that no more than one or two persons were waiting in our offices at any one time, so that we could conform to social distancing measures and protect both our staff and service users.

One of our Advice Workers needed to continue shielding and was unable to return until the Summer 2021. This caused added pressure on our services, and we were often booked ahead for several weeks. We are aware of the high demand for our services, and the distress that having to wait for appointments can cause, but due to financial constraints we are currently unable to provide more capacity.

As the community grows exponentially, we are experiencing an increased demand for our services, especially as we are the only organisation in the area providing expert advice in Hebrew and Yiddish as well as English, in a culturally appropriate setting. Additionally, the government's introduction of a Benefit Cap, as well as the restriction of Child Tax credits and Universal Credit to 2 children per family, disproportionately affects our community, where larger families are the norm.

# Agudas Israel Community Services

## Trustees' Annual Report *(continued)*

Year ended 5 April 2021

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### **Achievements and performance** *(continued)*

We have continued to run a weekly surgery in North West London, and there is a continued high demand for appointments

We have a very high level of customer satisfaction and are proud of the professional service we provide. We would ideally like to increase our capacity and reach to meet the growing need for our services, but in our current financial situation this remains a dream for the future.

### **Financial review**

This year has been particularly difficult for the organisation, particularly as it followed a year in which we lost our main source of funding. Fundraising has become particularly difficult in this climate and we are hoping the coming year will bring us more opportunities to increase our funding and enable us to continue helping those who need it most.

### **Reserve policy**

It is the charity's policy that only funds that have cleared the bank be allowed to be used as payment for direct charitable and governance expenses. The trustees therefore ensure that the charity retains sufficient funds to cover immediate anticipated outgoings. They have contact at all times with potential donors who are able to assist with the charity's requirements.

# Agudas Israel Community Services

## Trustees' Annual Report *(continued)*

Year ended 5 April 2021

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### Plans for future periods

AICS's plans for the future are to continue to support the most vulnerable members of the community by providing time appropriate advice in the fields in which it has developed high levels of expertise. Advisors continue to attend in service training to ensure that their knowledge and skills are kept up to date in a rapidly changing climate.

It continues to remain our priority to increase fundraising activities, bearing in mind that we are providing essential and otherwise inaccessible services to the most needy members of our community and to their families. The demand is increasing as the government continues to cut the resources available and as the community grows. We are mindful of the fact that we are the only available resource for this community for benefits, immigration and employment advice and support, and take our responsibilities seriously. We look to the wider community to support us in our work and enabling members of the community and their families to live their lives with dignity, and to be able to access the minimal resources they need to survive in the increasingly challenging environment of our times.

The trustees' annual report was approved on 24 May 2021 and signed on behalf of the board of trustees by:

J.D. Schleider  
Trustee

R Erblich (Mrs.)  
Charity Secretary

# Agudas Israel Community Services

## Independent Examiner's Report to the Trustees of Agudas Israel Community Services

Year ended 5 April 2021

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I report to the trustees on my examination of the financial statements of Agudas Israel Community Services ('the charity') for the year ended 5 April 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.

M.M. Hager FCCA FAPA  
Independent Examiner

First Floor  
94 Stamford Hill  
London  
N16 6XS

# Agudas Israel Community Services

## Statement of Financial Activities

Year ended 5 April 2021

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		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies		58,744	58,744	156,974
Other income	4	39,543	39,543	–
<b>Total income</b>		<u>98,287</u>	<u>98,287</u>	<u>156,974</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	124,686	124,686	152,938
<b>Total expenditure</b>		<u>124,686</u>	<u>124,686</u>	<u>152,938</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(26,399)</u>	<u>(26,399)</u>	<u>4,036</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		15,566	15,566	11,530
<b>Total funds carried forward</b>		<u>(10,833)</u>	<u>(10,833)</u>	<u>15,566</u>

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

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The notes on pages 8 to 14 form part of these financial statements.

# Agudas Israel Community Services

## Statement of Financial Position

5 April 2021

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	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	12	11,801	12,422
<b>Current assets</b>			
Cash at bank and in hand		8,430	11,022
<b>Creditors: amounts falling due within one year</b>	13	31,064	7,878
<b>Net current liabilities</b>		(22,634)	3,144
<b>Total assets less current liabilities</b>		(10,833)	15,566
<b>Net liabilities</b>		(10,833)	15,566
<b>Funds of the charity</b>			
Unrestricted funds		(10,833)	15,566
<b>Total charity funds</b>	15	(10,833)	15,566

These financial statements were approved by the board of trustees and authorised for issue on 24 May 2021, and are signed on behalf of the board by:

R Erlich  
Administrator

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The notes on pages 8 to 14 form part of these financial statements.

# Agudas Israel Community Services

## Notes to the Financial Statements

Year ended 5 April 2021

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### 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 97 Stamford Hill, London, N16 5DN.

### 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.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

No cash flow statement has been presented for the company.

Disclosures in respect of financial instruments have not been presented.

#### 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.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

# Agudas Israel Community Services

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

---

### 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.

# Agudas Israel Community Services

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

---

### 3. Accounting policies *(continued)*

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### 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:

Equipment - 5% reducing balance

#### 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.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 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.

# Agudas Israel Community Services

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

---

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

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. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income	39,543	39,543	—	—

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Employment & Social Services Advice	108,075	108,075	126,494	126,494
Support costs	16,611	16,611	26,444	26,444
	<u>124,686</u>	<u>124,686</u>	<u>152,938</u>	<u>152,938</u>

# Agudas Israel Community Services

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

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### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Employment & Social Services Advice	108,075	13,971	122,046	150,995
Governance costs	—	2,640	2,640	1,943
	<u>108,075</u>	<u>16,611</u>	<u>124,686</u>	<u>152,938</u>

### 7. Analysis of support costs

	Employment & Social Services advice	Total 2021	Total 2020
	£	£	£
General office	13,107	13,107	23,938
Finance costs	243	243	(91)
Governance costs	2,640	2,640	1,944
Depreciation charge	621	621	654
	<u>16,611</u>	<u>16,611</u>	<u>26,445</u>

### 8. Net (expenditure)/income

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

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>621</u>	<u>654</u>

### 9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,640</u>	<u>3,744</u>

### 10. Staff costs

The average head count of employees during the year was 6 (2020: 8).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

# Agudas Israel Community Services

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

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### 11. Trustee remuneration and expenses

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

No trustee expenses have been incurred.

### 12. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 6 April 2020 and 5 April 2021	31,827
<b>Depreciation</b>	
At 6 April 2020	19,405
Charge for the year	621
At 5 April 2021	20,026
<b>Carrying amount</b>	
At 5 April 2021	11,801
At 5 April 2020	12,422

### 13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,640	1,944
Social security and other taxes	424	731
Net Wages control	–	2,203
Other creditors	25,000	–
Other creditors	3,000	3,000
	<u>31,064</u>	<u>7,878</u>

### 14. 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 £941 (2020: £1,144).

# Agudas Israel Community Services

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

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### 15. Analysis of charitable funds

#### Unrestricted funds

	At 6 April 2020 £	Income £	Expenditure £	At 5 April 2021 £
General funds	<u>15,566</u>	<u>98,287</u>	<u>(124,686)</u>	<u>(10,833)</u>

	At 6 April 2019 £	Income £	Expenditure £	At 5 April 2020 £
General funds	<u>11,530</u>	<u>156,974</u>	<u>(152,938)</u>	<u>15,566</u>

### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	11,801	11,801
Current assets	8,430	8,430
Creditors less than 1 year	<u>(31,064)</u>	<u>(31,064)</u>
<b>Net liabilities</b>	<u>(10,833)</u>	<u>(10,833)</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	12,422	12,422
Current assets	11,022	11,022
Creditors less than 1 year	<u>(7,878)</u>	<u>(7,878)</u>
<b>Net liabilities</b>	<u>15,566</u>	<u>15,566</u>

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