

Registered Charity No. 1055135 (England & Wales)

**THE J & S FOUNDATION**

**Financial Statements**

**For the year ended 31 March 2023**

**SEFTON YODAIKEN & CO**  
**CHARTERED ACCOUNTANTS**

Fairways House  
George Street Prestwich  
Manchester  
M25 9WS

•The J & S Foundation•

## **Annual Report For the year ended 31 March 2023**

The J & S Foundation is constituted by Deed of Trust and is a registered charity, number 1055135. Its address is at 63 Whitehall Road, Gateshead NE8 4ER.

The charity trustees during the year were:

- Mr. J. Steiner
- Mrs. J. Steiner
- Mr. Steiner

The objects of the charity are:

1. to advance religious education;
2. for the relief of poverty;
3. to promote religious research.

The administration of the trust is carried out by the Trustees.

Reserves of cash are maintained to ensure that the charity meets its obligations.

For and on behalf of the Board of Trustees

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Mr. J. Steiner

16 November 2023

## **Independent Examiner's Report to the Trustees**

I report on the accounts of the Trust for the year ended 31 March 2023 which are set out on pages 3 to 4.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
  - (i) to keep accounting records in accordance with section 130 of the Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Mr. S. Yodaiken

16 November 2023

*Sefton Yodaiken & Co-Fairways House George Street Prestwich, M25 9WS*

**Statement of Financial Activities  
For the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b><i>Incoming resources</i></b>			
Voluntary income	2	64,325	105,635
		-----	-----
Total incoming resources		64,325	105,635
		-----	-----
<b><i>Resources expenditure</i></b>			
Charitable distribution		65,428	104,371
Bank charge		280	301
Governance costs	3	780	780
		-----	-----
Total resources expended		66,488	105,452
		-----	-----
Net (deficit)/surplus for the year		(2,163)	183
Balance brought forward		(2,864)	(3,047)
		-----	-----
Balance carried forward		(5,027)	(2,864)
		=====	=====

•The J & S Foundation•

**Balance Sheet**  
**As at 31 March 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors		588	588
Cash at bank		3,008	4,391
		<hr/>	<hr/>
		3,596	4,979
<b>Creditors: due within one year</b>		(8,623)	(7,843)
		<hr/>	<hr/>
<b>Net current liabilities</b>		(5,027)	(2,864)
		<hr/>	<hr/>
<b>Funds</b>			
Deficit C/F		(5,027)	(2,864)
		<hr/>	<hr/>

Approved by the Trustees on 16 November 2023 and signed on their behalf:

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Mr. J. Steiner  
Trustee

## Notes to the Financial Statements For the year ended 31 March 2023

### 1. Accounting Policies

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the charities statement of recommended practise on accounting by charities (Charities SORP FRS 102) and the Charities Act 2011).

### 2. Voluntary income

	2023	2022
	£	£
Donations	64,325	105,635
	=====	=====

### 3. Governance costs

	2023	2022
	£	£
Accountancy	780	780
	=====	=====

### 4. Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

### 5. Trustees

No remuneration was paid and no expenses were reimbursed to the Trustees during the year.