BEER SHMUEL LIMITED

England & Wales · Charity number 1064606

Details

Other names	DIVREI AVROHOM RABBINICAL INSTITUTE, IMRY CHAIM COLLEGE, IMRY CHAIN COLLEGE, KOLLEL DIVREI AVROHOM, THE PINTERS KOLEL
Status	Registered
Legal form	Charitable company
Company number	03303791
Registered	1997-09-26
Register	View on the Charity Commission register

Contact

Address	43 Heathland Road London N16 5PQ
Phone	02088023723

Activities

Objects: FOR THE RELIEVE OF POVERTY AND THE ADVANCEMENT OF EDUCATION IN ENGLAND AND GENERAL CHARITABLE PURPOSES,

Activities: relief of poverty, the advancement of education in England and general charitable activities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£379,558	£397,811	-	-
2024-01-31	£347,708	£328,593	-	-
2023-01-31	£328,885	£319,962	-	-
2022-01-31	£330,177	£302,471	-	-
2021-01-31	£74,820	£105,975	-	-

Trustees

Name	Role	Appointed
PESHA lowin		
YESUCHER MYER PINTER		

Accounts

Registered number: 3303791
Charity number: 1064606

BEER SHMUEL LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

BEER SHMUEL LIMITED
(A company limited by guarantee)

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BEER SHMUEL LIMITED

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2025

Trustees	YM Pinter, Director/Trustee P Lowin, Director/Trustee
Company registered number	3303791
Charity registered number	1064606
Registered office	34 Braydon Road London N16 6QB
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB
Bankers	Santander UK plc Bridle Road Bootlle Merseyside L30 4GB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2025

The Trustees present their annual report together with the financial statements of the Company for the 1 February 2024 to 31 January 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

- **Policies and objectives**

This charity, which is also known as “The Pinters’ Kolel”, “Kollel Divrei Avrohom”, “Imry Chaim College” and “Divrei Avrohom Rabbinical Institute”, was set up by a Memorandum and Articles of Association on 17 January 1997 for the relief of poverty, the advancement of education in England and general charitable activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

- **Review of activities**

At present the charity provides bursaries and facilities for older students continuing their rabbinical research and grants for the advancement of education, religion, relief of poverty and the needy. The charity’s facilities are used for educational advice. Additionally an educational holiday is usually organised for families from deprived inner city areas in a relaxing atmosphere with fresh countryside air. Grants of £4,710 (2024 - £4,310) were made during the year. The results are as shown on the accounts.

Financial review

- **Reserves policy**

In the opinion of the directors/trustees, the funds of the charity are sufficient for its purposes. The charity has policy of trying to ensure that it has liquid funds equal to at least four weeks’ projected bursary payments. The reserves of £47,110 (2024 - £65,363) reflect this.

Structure, governance and management

- **Constitution**

Beer Shmuel Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Structure, governance and management (continued)

- **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 20 October 2025 and signed on their behalf by:

YM Pinter
Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2025

Independent examiner's report to the Trustees of Beer Shmuel Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 January 2025.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: Dated: 20 October 2025

D Wolffe FCCA

34 Braydon Road
London
N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2025

	Note	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:				
Donations and legacies	3	**379,558**	**379,558**	*347,708*
Total income		**379,558**	**379,558**	*347,708*
Expenditure on:				
Raising funds	4	**7,244**	**7,244**	*1,714*
Charitable activities		**390,567**	**390,567**	*326,879*
Total expenditure		**397,811**	**397,811**	*328,593*
Net movement in funds		**(18,253)**	**(18,253)**	*19,115*
Reconciliation of funds:				
Total funds brought forward		**65,363**	**65,363**	*46,248*
Net movement in funds		**(18,253)**	**(18,253)**	*19,115*
Total funds carried forward		**47,110**	**47,110**	*65,363*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 13 form part of these financial statements.

BEER SHMUEL LIMITED

(A company limited by guarantee)
REGISTERED NUMBER: 3303791

BALANCE SHEET
AS AT 31 JANUARY 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	7		**6,159**		*3,905*
			6,159		*3,905*
Current assets					
Debtors	8	**48,811**		*18,811*	
Cash at bank and in hand		**-**		*46,809*	
		48,811		*65,620*	
Current liabilities					
Creditors: amounts falling due within one year	9	**(7,862)**		*(4,164)*	
Net current assets			**40,949**		*61,456*
Total assets less current liabilities			**47,108**		*65,361*
Net assets excluding pension asset			**47,108**		*65,361*
Total net assets			**47,108**		*65,361*
Charity funds					
Restricted funds			**47,108**		*65,361*
Unrestricted funds			**-**		*-*
Total funds			**47,108**		*65,361*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 20 October 2025 and signed on their behalf by:

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2025

YM Pinter
Trustee

The notes on pages 8 to 13 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

1. General information

This charity, which is also known as “The Pinters’ Kolel”, “Kollel Divrei Avrohom”, “Imry Chaim College” and “Divrei Avrohom Rabbinical Institute”, was set up by a Memorandum and Articles of Association on 17 January 1997 for the relief of poverty, the advancement of education in England and general charitable activities.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beer Shmuel Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

3. Income from donations and legacies

	Restricted funds 2025 £	**Total funds 2025 £**
Donations	111,149	**111,149**
Income from Charitable Activities	100	**100**
Holiday Funds	268,309	**268,309**
	379,558	**379,558**

	Restricted funds 2024 £	*Total funds 2024 £*
Donations	*100,126*	*100,126*
Income from Charitable Activities	*5,914*	*5,914*
Holiday Funds	*241,668*	*241,668*
	347,708	*347,708*

4. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2025 £	**Total funds 2025 £**
Function	6,734	**6,734**
Advertising	510	**510**
	7,244	**7,244**

4. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	Restricted funds 2024 £	*Total funds 2024 £*
Function	*994*	*994*
Printing, postage and stationary	*720*	*720*
	1,714	*1,714*

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	**Total funds 2025 £**
Charitable Grants	4,710	**4,710**
Bursaries Provided	120,560	**120,560**
Camp Costs	262,377	**262,377**
Other Charitable Costs	1,595	**1,595**
General Expenses	775	**775**
Accountancy Fees	350	**350**
Independent Examiner's Fee	200	**200**
	390,567	**390,567**

5. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2024 £	*Total funds 2024 £*
Charitable Grants	*4,310*	*4,310*
Bursaries Provided	*87,913*	*87,913*
Camp Costs	*232,775*	*232,775*
Other Charitable Costs	*1,131*	*1,131*
General Expenses	*300*	*300*
Accountancy Fees	*250*	*250*
Independent Examiner's Fee	*200*	*200*
	326,879	*326,879*

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 January 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

7. Tangible fixed assets

	Motor vehicles £	Furniture £	Office equipment £	Books £	Total £
Cost or valuation					
At 1 February 2024	**451**	**7,701**	**520**	**13,300**	**21,972**
Additions	**-**	**-**	**-**	**3,000**	**3,000**
At 31 January 2025	**451**	**7,701**	**520**	**16,300**	**24,972**
Depreciation					
At 1 February 2024	**401**	**6,959**	**324**	**10,381**	**18,065**
Charge for the year	**12**	**111**	**29**	**592**	**744**
At 31 January 2025	**413**	**7,070**	**353**	**10,973**	**18,809**
Net book value					
At 31 January 2025	**38**	**631**	**167**	**5,327**	**6,163**
At 31 January 2024	*50*	*742*	*196*	*2,919*	*3,907*

8. Debtors

	2025 £	*2024 £*
Due within one year		
Other debtors	**48,811**	*18,811*
	48,811	*18,811*

9. Creditors: Amounts falling due within one year

	2025 £	*2024* £
Bank overdrafts	**3,599**	-
Other creditors	**3,763**	*3,764*
Accruals and deferred income	**500**	*400*
	7,862	*4,164*

10. Summary of funds

Summary of funds - current year

	Balance at 1 February 2024 £	**Income** £	**Expenditure** £	**Balance at 31 January 2025** £
Restricted funds	**65,361**	**379,558**	**(397,811)**	**47,108**

Summary of funds - prior year

	Balance at 1 February 2023 £	*Income* £	*Expenditure* £	*Balance at 31 January 2024* £
Restricted funds	*46,249*	*347,708*	*(328,594)*	*65,363*

11. Related party transactions

The company was under the control of Rabbi Y M Pinter and Mrs P Lowin. As at the year-end Rabbi Pinter was owed £2,400 (2024 – £2,400) this amount does not bear interest and is repayable by mutual consent. The cost of the use of premises of £600 was paid to Yeshuas Chaim Synagogue one of whose trustees is Rabbi Y M Pinter.

Accounts

Registered number: 3303791
Charity number: 1064606

BEER SHMUEL LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

BEER SHMUEL LIMITED

(A company limited by guarantee)

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BEER SHMUEL LIMITED
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2024

Trustees	YM Pinter, Director/Trustee P Lowin, Director/Trustee
Company registered number	3303791
Charity registered number	1064606
Registered office	34 Braydon Road London N16 6QB
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB
Bankers	Santander UK plc Bridle Road Bootlle Merseyside L30 4GB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2024

The Trustees present their annual report together with the financial statements of the Company for the 1 February 2023 to 31 January 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

- **Policies and objectives**

This charity, which is also known as “The Pinters’ Kolel”, “Kollel Divrei Avrohom”, “Imry Chaim College” and “Divrei Avrohom Rabbinical Institute”, was set up by a Memorandum and Articles of Association on 17 January 1997 for the relief of poverty, the advancement of education in England and general charitable activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

- **Review of activities**

At present the charity provides bursaries and facilities for older students continuing their rabbinical research and grants for the advancement of education, religion, relief of poverty and the needy. The charity’s facilities are used for educational advice. Additionally an educational holiday is usually organised for families from deprived inner city areas in a relaxing atmosphere with fresh countryside air. Grants of £4,310 (2023 - £5,405) were made during the year. The results are as shown on the accounts.

Financial review

- **Reserves policy**

In the opinion of the directors/trustees, the funds of the charity are sufficient for its purposes. The charity has policy of trying to ensure that it has liquid funds equal to at least four weeks’ projected bursary payments. The reserves of £65,364 (2023 - £46,249) reflect this.

Structure, governance and management

- **Constitution**

Beer Shmuel Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Structure, governance and management (continued)

- **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 26 September 2024 and signed on their behalf by:

YM Pinter
Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2024

Independent examiner's report to the Trustees of Beer Shmuel Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 January 2024.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: Dated: 26 September 2024

D Wolffe FCCA

34 Braydon Road
London
N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2024

	Note	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:				
Donations and legacies	3	**347,708**	**347,708**	*328,885*
Total income		**347,708**	**347,708**	*328,885*
Expenditure on:				
Raising funds	4	**1,714**	**1,714**	*7,103*
Charitable activities		**326,879**	**326,879**	*312,859*
Total expenditure		**328,593**	**328,593**	*319,962*
Net movement in funds		**19,115**	**19,115**	*8,923*
Reconciliation of funds:				
Total funds brought forward		**46,249**	**46,249**	*37,326*
Net movement in funds		**19,115**	**19,115**	*8,923*
Total funds carried forward		**65,364**	**65,364**	*46,249*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 13 form part of these financial statements.

BALANCE SHEET
AS AT 31 JANUARY 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	7		**3,905**		*4,412*
			3,905		*4,412*
Current assets					
Debtors	8	**18,811**		*11,811*	
Cash at bank and in hand		**46,809**		*34,188*	
		65,620		*45,999*	
Creditors: amounts falling due within one year	9	**(4,162)**		*(4,162)*	
Net current assets			**61,458**		*41,837*
Total assets less current liabilities			**65,363**		*46,249*
Net assets excluding pension asset			**65,363**		*46,249*
Total net assets			**65,363**		*46,249*
Charity funds					
Restricted funds			**65,363**		*46,249*
Unrestricted funds			**-**		-
Total funds			**65,363**		*46,249*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 26 September 2024 and signed on their behalf by:

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2024

YM Pinter
Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. General information

This charity, which is also known as “The Pinters’ Kolel”, “Kollel Divrei Avrohom”, “Imry Chaim College” and “Divrei Avrohom Rabbinical Institute”, was set up by a Memorandum and Articles of Association on 17 January 1997 for the relief of poverty, the advancement of education in England and general charitable activities.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beer Shmuel Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

3. Income from donations and legacies

	Restricted funds 2024 £	Total funds 2024 £
Donations	100,126	**100,126**
Income from Charitable Activities	5,914	**5,914**
Holiday Funds	241,668	**241,668**
	347,708	**347,708**

	Restricted funds 2023 £	*Total funds 2023 £*
Donations	*88,540*	*88,540*
Income from Charitable Activities	*5,180*	*5,180*
Holiday Funds	*235,165*	*235,165*
	328,885	*328,885*

4. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2024 £	Total funds 2024 £
Function	994	**994**
Advertising	720	**720**
	1,714	**1,714**

4. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	Restricted funds 2023 £	*Total funds 2023 £*
Function	*6,300*	*6,300*
Printing, postage and stationary	*700*	*700*
Advertising	*103*	*103*
	7,103	*7,103*

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	**Total funds 2024 £**
Charitable Grants	4,310	**4,310**
Bursaries Provided	87,913	**87,913**
Camp Costs	232,775	**232,775**
Other Charitable Costs	1,131	**1,131**
General Expenses	300	**300**
Accountancy Fees	250	**250**
Independent Examiner's Fee	200	**200**
	326,879	**326,879**

5. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2023 £	*Total funds 2023 £*
Charitable Grants	*5,405*	*5,405*
Bursaries Provided	*98,770*	*98,770*
Camp Costs	*206,647*	*206,647*
Other Charitable Costs	*1,397*	*1,397*
General Expenses	*240*	*240*
Accountancy Fees	*200*	*200*
Independent Examiner's Fee	*200*	*200*
	312,859	*312,859*

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 January 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

7. Tangible fixed assets

	Motor vehicles £	**Furniture £**	**Office equipment £**	**Books £**	**Total £**
Cost or valuation					
At 1 February 2023	**450**	**7,700**	**520**	**13,299**	**21,969**
At 31 January 2024	**450**	**7,700**	**520**	**13,299**	**21,969**
Depreciation					
At 1 February 2023	**385**	**6,828**	**288**	**10,057**	**17,558**
Charge for the year	**16**	**131**	**35**	**324**	**506**
At 31 January 2024	**401**	**6,959**	**323**	**10,381**	**18,064**

7. Tangible fixed assets (continued)

	Motor vehicles £	Furniture £	Office equipment £	Books £	Total £
Net book value					
At 31 January 2024	**49**	**741**	**197**	**2,918**	**3,905**
At 31 January 2023	*65*	*872*	*232*	*3,243*	*4,412*

8. Debtors

	2024 £	*2023 £*
Due within one year		
Other debtors	**18,811**	*11,811*
	18,811	*11,811*

9. Creditors: Amounts falling due within one year

	2024 £	*2023 £*
Other creditors	**3,762**	*3,762*
Accruals and deferred income	**400**	*400*
	4,162	*4,162*

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	3,905	**3,905**
Current assets	65,620	**65,620**
Creditors due within one year	(4,162)	**(4,162)**
Total	65,363	**65,363**

Analysis of net assets between funds - prior year

	Restricted funds 2023 £	*Total funds 2023 £*
Tangible fixed assets	*4,412*	*4,412*
Current assets	*45,999*	*45,999*
Creditors due within one year	*(4,162)*	*(4,162)*
Total	*46,249*	*46,249*

11. Related party transactions

The company was under the control of Rabbi Y M Pinter and Mrs P Lowin. As at the year-end Rabbi Pinter was owed £2,400 (2023 – £2,400) this amount does not bear interest and is repayable by mutual consent. The cost of the use of premises of £600 was paid to Yeshuas Chaim Synagogue one of whose trustees is Rabbi Y M Pinter.

Accounts

Registered number: 3303791
Charity number: 1064606

BEER SHMUEL LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

BEER SHMUEL LIMITED
(A company limited by guarantee)

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2023

Trustees	YM Pinter, Director/Trustee P Lowin, Director/Trustee
Company registered number	3303791
Charity registered number	1064606
Registered office	34 Braydon Road London N16 6QB
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB
Bankers	Santander UK plc Bridle Road Bootlle Merseyside L30 4GB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2023

The Trustees present their annual report together with the financial statements of the Company for the 1 February 2022 to 31 January 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

- **Policies and objectives**

This charity, which is also known as “The Pinters’ Kolel”, “Kollel Divrei Avrohom”, “Imry Chaim College” and “Divrei Avrohom Rabbinical Institute”, was set up by a Memorandum and Articles of Association on 17 January 1997 for the relief of poverty, the advancement of education in England and general charitable activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

- **Review of activities**

At present the charity provides bursaries and facilities for older students continuing their rabbinical research and grants for the advancement of education, religion, relief of poverty and the needy. The charity’s facilities are used for educational advice. Additionally an educational holiday is usually organised for families from deprived inner city areas in a relaxing atmosphere with fresh countryside air. Grants of £5,405 (2022 - £2,520) were made during the year. The results are as shown on the accounts.

Financial review

- **Reserves policy**

In the opinion of the directors/trustees, the funds of the charity are sufficient for its purposes. The charity has policy of trying to ensure that it has liquid funds equal to at least four weeks’ projected bursary payments. The reserves of £46,249 (2022 - £37,326) reflect this.

Structure, governance and management

- **Constitution**

Beer Shmuel Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Structure, governance and management (continued)

- **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 31 October 2023 and signed on their behalf by:

YM Pinter
Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2023

Independent examiner's report to the Trustees of Beer Shmuel Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 January 2023.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 31 October 2023

D Wolffe FCCA

34 Braydon Road
London
N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2023

	Note	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:				
Donations and legacies	3	**328,885**	**328,885**	*330,177*
Total income		**328,885**	**328,885**	*330,177*
Expenditure on:				
Raising funds	4	**7,103**	**7,103**	*801*
Charitable activities		**312,859**	**312,859**	*301,670*
Total expenditure		**319,962**	**319,962**	*302,471*
Net movement in funds		**8,923**	**8,923**	*27,706*
Reconciliation of funds:				
Total funds brought forward		**37,326**	**37,326**	*9,620*
Net movement in funds		**8,923**	**8,923**	*27,706*
Total funds carried forward		**46,249**	**46,249**	*37,326*

The Statement of financial activities includes all gains and losses recognised in the year.

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

BALANCE SHEET
AS AT 31 JANUARY 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	6		**4,412**		*4,990*
			4,412		*4,990*
Current assets					
Debtors	7	**11,811**		*10,810*	
Cash at bank and in hand		**34,188**		*25,688*	
		45,999		*36,498*	
Creditors: amounts falling due within one year	8	**(4,162)**		*(4,162)*	
Net current assets			**41,837**		*32,336*
Total assets less current liabilities			**46,249**		*37,326*
Net assets excluding pension asset			**46,249**		*37,326*
Total net assets			**46,249**		*37,326*
Charity funds					
Restricted funds			**46,249**		*37,326*
Unrestricted funds			**-**		*-*
Total funds			**46,249**		*37,326*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 31 October 2023 and signed on their behalf by:

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2023

YM Pinter
Trustee

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

1. General information

This charity, which is also known as “The Pinters’ Kolel”, “Kollel Divrei Avrohom”, “Imry Chaim College” and “Divrei Avrohom Rabbinical Institute”, was set up by a Memorandum and Articles of Association on 17 January 1997 for the relief of poverty, the advancement of education in England and general charitable activities.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beer Shmuel Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	25%
Furniture	-	15%
Office equipment	-	15%
Books	-	10%

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.9 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2023 £	Total funds 2023 £
Donations	88,540	**88,540**
Income from Charitable Activities	5,180	**5,180**
Holiday Funds	235,165	**235,165**
	328,885	**328,885**

	Restricted funds 2022 £	*Total funds 2022 £*
Donations	*105,405*	*105,405*
Income from Charitable Activities	*6,940*	*6,940*
Holiday Funds	*217,832*	*217,832*
	330,177	*330,177*

4. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2023 £	Total funds 2023 £
Function	6,300	**6,300**
Advertising	700	**700**
Printing, Stationary and Postage	103	**103**
	7,103	**7,103**

4. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	Restricted funds 2022 £	*Total funds 2022 £*
Function	*250*	*250*
Printing, postage and stationary	*299*	*299*
Advertising	*252*	*252*
	801	*801*

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	**Total funds 2023 £**
Charitable Grants	5,405	**5,405**
Bursaries Provided	98,770	**98,770**
Camp Costs	206,647	**206,647**
Other Charitable Costs	1,397	**1,397**
Accountancy Fees	640	**640**
	312,859	**312,859**

5. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2022 £	*Total funds 2022 £*
Charitable Grants	*2,520*	*2,520*
Bursaries Provided	*89,035*	*89,035*
Camp Costs	*207,175*	*207,175*
Other Charitable Costs	*2,540*	*2,540*
Accountancy Fees	*400*	*400*
	301,670	*301,670*

6. Tangible fixed assets

	Motor vehicles £	**Furniture £**	**Office equipment £**	**Books £**	**Total £**
Cost or valuation					
At 1 February 2022	**450**	**7,700**	**520**	**13,299**	**21,969**
At 31 January 2023	**450**	**7,700**	**520**	**13,299**	**21,969**
Depreciation					
At 1 February 2022	**363**	**6,673**	**248**	**9,696**	**16,980**
Charge for the year	**22**	**154**	**41**	**360**	**577**
At 31 January 2023	**385**	**6,827**	**289**	**10,056**	**17,557**
Net book value					
At 31 January 2023	**65**	**873**	**231**	**3,243**	**4,412**
At 31 January 2022	*87*	*1,027*	*272*	*3,604*	*4,990*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

7. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	**11,811**	*10,810*
	11,811	*10,810*

8. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	**3,762**	*3,762*
Accruals and deferred income	**400**	*400*
	4,162	*4,162*

9. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	4,412	**4,412**
Current assets	45,999	**45,999**
Creditors due within one year	(4,162)	**(4,162)**
Total	46,249	**46,249**

9. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	*Total funds 2022 £*
Tangible fixed assets	*4,990*	*4,990*
Current assets	*36,498*	*36,498*
Creditors due within one year	*(4,162)*	*(4,162)*
Total	*37,326*	*37,326*

10. Related party transactions

The company was under the control of Rabbi Y M Pinter and Mrs P Lowin. As at the year-end Rabbi Pinter was owed £2,400 (2022 – £2,400) this amount does not bear interest and is repayable by mutual consent. The cost of the use of premises of £600 was paid to Yeshuas Chaim Synagogue one of whose trustees is Rabbi Y M Pinter.

BEER SHMUEL LIMITED

England & Wales - Charity number 1064606

Accounts

Registered number: 3303791
Charity number: 1064606

BEER SHMUEL LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2022

BEER SHMUEL LIMITED
(A company limited by guarantee)

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2022

Trustees	YM Pinter, Director/Trustee P Lowin, Director/Trustee
Company registered number	3303791
Charity registered number	1064606
Registered office	11c Grosvenor Way London E5 9ND
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB
Bankers	Santander UK plc Bridle Road Bootlle Merseyside L30 4GB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees present their annual report together with the financial statements of the Company for the 1 February 2021 to 31 January 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

- **Policies and objectives**

This charity, which is also known as “The Pinters’ Kolel”, “Kollel Divrei Avrohom”, “Imry Chaim College” and “Divrei Avrohom Rabbinical Institute”, was set up by a Memorandum and Articles of Association on 17 January 1997 for the relief of poverty, the advancement of education in England and general charitable activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

- **Review of activities**

At present the charity provides bursaries and facilities for older students continuing their rabbinical research and grants for the advancement of education, religion, relief of poverty and the needy. The charity’s facilities are used for educational advice. Additionally an educational holiday is usually organised for families from deprived inner city areas in a relaxing atmosphere with fresh countryside air. Grants of £2,520 (2021 - £3,296) were made during the year. The results are as shown on the accounts.

Financial review

- **Reserves policy**

In the opinion of the directors/trustees, the funds of the charity are sufficient for its purposes. The charity has policy of trying to ensure that it has liquid funds equal to at least four weeks’ projected bursary payments. The reserves of £37,326 (2021 - £9,621) reflect this.

Structure, governance and management

- **Constitution**

Beer Shmuel Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Structure, governance and management (continued)

● **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 2 November 2022 and signed on their behalf by:

YM Pinter
Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2022

Independent examiner's report to the Trustees of Beer Shmuel Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 January 2022.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: Dated: 2 November 2022

D Wolffe FCCA

34 Braydon Road
London
N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2022

	Note	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:				
Donations and legacies	3	**330,177**	**330,177**	*74,820*
Total income		**330,177**	**330,177**	*74,820*
Expenditure on:				
Raising funds	4	**801**	**801**	*3,539*
Charitable activities		**301,670**	**301,670**	*102,436*
Total expenditure		**302,471**	**302,471**	*105,975*
Net movement in funds		**27,706**	**27,706**	*(31,155)*
Reconciliation of funds:				
Total funds brought forward		**9,620**	**9,620**	*40,775*
Net movement in funds		**27,706**	**27,706**	*(31,155)*
Total funds carried forward		**37,326**	**37,326**	*9,620*

The Statement of financial activities includes all gains and losses recognised in the year.

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

BEER SHMUEL LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 3303791

BALANCE SHEET
AS AT 31 JANUARY 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	6		**4,989**		*5,648*
			4,989		*5,648*
Current assets					
Debtors	7	**10,811**		*10,811*	
Cash at bank and in hand		**25,688**		-	
		36,499		*10,811*	
Creditors: amounts falling due within one year	8	**(4,162)**		*(6,839)*	
Net current assets			**32,337**		*3,972*
Total assets less current liabilities			**37,326**		*9,620*
Net assets excluding pension asset			**37,326**		*9,620*
Total net assets			**37,326**		*9,620*
Charity funds					
Restricted funds			**37,326**		*9,620*
Unrestricted funds			**-**		-
Total funds			**37,326**		*9,620*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 02 November 2022 and signed on their behalf by:

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2022

YM Pinter
Trustee

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

1. General information

This charity, which is also known as “The Pinters’ Kolel”, “Kollel Divrei Avrohom”, “Imry Chaim College” and “Divrei Avrohom Rabbinical Institute”, was set up by a Memorandum and Articles of Association on 17 January 1997 for the relief of poverty, the advancement of education in England and general charitable activities.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beer Shmuel Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	25%
Furniture	-	15%
Office equipment	-	15%
Books	-	10%

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.8 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2022 £	Total funds 2022 £
Donations	105,405	**105,405**
Income from Charitable Activities	6,940	**6,940**
Holiday Funds	217,832	**217,832**
	330,177	**330,177**

	Restricted funds 2021 £	*Total funds 2021 £*
Donations	*65,455*	*65,455*
Income from Charitable Activities	*9,365*	*9,365*
	74,820	*74,820*

4. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2022 £	Total funds 2022 £
Function	250	**250**
Advertising	299	**299**
Printing, Stationary and Postage	252	**252**
	801	**801**

4. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	Restricted funds 2021 £	*Total funds 2021 £*
Function	*3,539*	*3,539*

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	**Total funds 2022 £**
Charitable Grants	2,520	**2,520**
Bursaries Provided	89,035	**89,035**
Camp Costs	207,175	**207,175**
Other Charitable Costs	2,540	**2,540**
Accountancy Fees	400	**400**
	301,670	**301,670**

5. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2021 £	*Total funds 2021 £*
Charitable Grants	*3,296*	*3,296*
Bursaries Provided	*96,404*	*96,404*
Other Charitable Costs	*2,336*	*2,336*
Accountancy Fees	*400*	*400*
	102,436	*102,436*

6. Tangible fixed assets

	Motor vehicles £	Furniture £	Office equipment £	Books £	Total £
Cost or valuation					
At 1 February 2021	**450**	**7,700**	**520**	**13,299**	**21,969**
At 31 January 2022	**450**	**7,700**	**520**	**13,299**	**21,969**
Depreciation					
At 1 February 2021	**334**	**6,492**	**200**	**9,295**	**16,321**
Charge for the year	**29**	**181**	**48**	**401**	**659**
At 31 January 2022	**363**	**6,673**	**248**	**9,696**	**16,980**
Net book value					
At 31 January 2022	**87**	**1,027**	**272**	**3,603**	**4,989**
At 31 January 2021	*116*	*1,208*	*320*	*4,004*	*5,648*

7. Debtors

	2022 £	*2021* *£*
Due within one year		
Other debtors	**10,811**	*10,811*
	10,811	*10,811*

8. Creditors: Amounts falling due within one year

	2022 £	*2021* *£*
Bank overdrafts	**-**	*2,677*
Other creditors	**3,762**	*3,762*
Accruals and deferred income	**400**	*400*
	4,162	*6,839*

9. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	4,989	**4,989**
Current assets	36,499	**36,499**
Creditors due within one year	(4,162)	**(4,162)**
Total	37,326	**37,326**

9. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	*Total funds 2021 £*
Tangible fixed assets	*5,648*	*5,648*
Current assets	*10,811*	*10,811*
Creditors due within one year	*(6,839)*	*(6,839)*
Total	*9,620*	*9,620*

10. Related party transactions

The company was under the control of Rabbi Y M Pinter and Mrs P Lowin. As at the year-end Rabbi Pinter was owed £2,400 (2021 – £2,400) this amount does not bear interest and is repayable by mutual consent. The cost of the use of premises of £600 was paid to Yeshuas Chaim Synagogue one of whose trustees is Rabbi Y M Pinter.

BEER SHMUEL LIMITED

England & Wales - Charity number 1064606

Accounts

Registered number: 3303791
Charity number: 1064606

BEER SHMUEL LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

BEER SHMUEL LIMITED
(A company limited by guarantee)

CONTENTS

BEER SHMUEL LIMITED

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2021

Trustees	YM Pinter, Director/Trustee P Lowin, Director/Trustee
Company registered number	3303791
Charity registered number	1064606
Registered office	11c Grosvenor Way London E5 9ND
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB
Bankers	Santander UK plc Bridle Road Bootlle Merseyside L30 4GB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2021

The Trustees present their annual report together with the financial statements of the Company for the 1 February 2020 to 31 January 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

This charity, which is also known as “The Pinters’ Kolel”, “Kollel Divrei Avrohom”, “Imry Chaim College” and “Divrei Avrohom Rabbinical Institute”, was set up by a Memorandum and Articles of Association on 17 January 1997 for the relief of poverty, the advancement of education in England and general charitable activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

● Review of activities

At present the charity provides bursaries and facilities for older students continuing their rabbinical research and grants for the advancement of education, religion, relief of poverty and the needy. The charity’s facilities are used for educational advice. Additionally an educational holiday is usually organised for families from deprived inner city areas in a relaxing atmosphere with fresh countryside air. Grants of £3,296 (2020 - £1,050) were made during the year. The results are as shown on the accounts.

Financial review

● Reserves policy

In the opinion of the directors/trustees, the funds of the charity are sufficient for its purposes. The charity has policy of trying to ensure that it has liquid funds equal to at least four weeks’ projected bursary payments. The reserves of £9,621 (2020 - £40,776) reflect this.

Structure, governance and management

● Constitution

Beer Shmuel Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Structure, governance and management (continued)

- **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 6 October 2021 and signed on their behalf by:

YM Pinter
Trustee

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JANUARY 2021

Independent examiner's report to the Trustees of Beer Shmuel Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 January 2021.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: Dated: 6 October 2021

D Wolffe FCCA

34 Braydon Road
London
N16 6QB

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2021

	Note	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:				
Donations and legacies	3	**74,820**	**74,820**	*272,292*
Total income		**74,820**	**74,820**	*272,292*
Expenditure on:				
Raising funds	4	**3,539**	**3,539**	*1,083*
Charitable activities		**102,436**	**102,436**	*264,470*
Total expenditure		**105,975**	**105,975**	*265,553*
Net movement in funds		**(31,155)**	**(31,155)**	*6,739*
Reconciliation of funds:				
Total funds brought forward		**40,775**	**40,775**	*34,036*
Net movement in funds		**(31,155)**	**(31,155)**	*6,739*
Total funds carried forward		**9,620**	**9,620**	*40,775*

The Statement of financial activities includes all gains and losses recognised in the year.

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

BALANCE SHEET
AS AT 31 JANUARY 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	6		**5,648**		*6,388*
			5,648		*6,388*
Current assets					
Debtors	7	**10,811**		*11,915*	
Cash at bank and in hand		**-**		*26,466*	
		10,811		*38,381*	
Creditors: amounts falling due within one year	8	**(6,839)**		*(3,994)*	
Net current assets			**3,972**		*34,387*
Total assets less current liabilities			**9,620**		*40,775*
Net assets excluding pension asset			**9,620**		*40,775*
Total net assets			**9,620**		*40,775*
Charity funds					
Restricted funds			**9,620**		*40,775*
Unrestricted funds			**-**		*-*
Total funds			**9,620**		*40,775*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 06 October 2021 and signed on their behalf by:

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2021

YM Pinter
Trustee

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

1. General information

This charity, which is also known as “The Pinters’ Kolel”, “Kollel Divrei Avrohom”, “Imry Chaim College” and “Divrei Avrohom Rabbinical Institute”, was set up by a Memorandum and Articles of Association on 17 January 1997 for the relief of poverty, the advancement of education in England and general charitable activities.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Beer Shmuel Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	25%
Furniture	-	15%
Office equipment	-	15%
Books	-	10%

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.8 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2021 £	Total funds 2021 £
Donations	65,455	**65,455**
Income from Charitable Activities	9,365	**9,365**
	-	**-**
	74,820	**74,820**

	Restricted funds 2020 £	*Total funds 2020 £*
Donations	*92,760*	*92,760*
Income from Charitable Activities	*7,780*	*7,780*
Holiday Funds	*171,752*	*171,752*
	272,292	*272,292*

4. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2021 £	Total funds 2021 £
Function	3,539	**3,539**

4. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	Restricted funds 2020 £	*Total funds 2020 £*
Function	*682*	*682*
Printing, postage and stationary	*401*	*401*
	1,083	*1,083*

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	**Total funds 2021 £**
Charitable Grants	3,296	**3,296**
Bursaries Provided	96,404	**96,404**
Other Charitable Costs	2,336	**2,336**
Accountancy Fees	400	**400**
	102,436	**102,436**

5. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2020 £	*Total funds 2020 £*
Charitable Grants	*1,050*	*1,050*
Bursaries Provided	*96,843*	*96,843*
Camp Costs	*164,337*	*164,337*
Other Charitable Costs	*1,840*	*1,840*
Accountancy Fees	*400*	*400*
	264,470	*264,470*

6. Tangible fixed assets

	Motor vehicles £	**Furniture £**	**Office equipment £**	**Books £**	**Total £**
Cost or valuation					
At 1 February 2020	**450**	**7,700**	**520**	**13,299**	**21,969**
At 31 January 2021	**450**	**7,700**	**520**	**13,299**	**21,969**
Depreciation					
At 1 February 2020	**308**	**6,279**	**144**	**8,850**	**15,581**
Charge for the year	**26**	**213**	**56**	**445**	**740**
At 31 January 2021	**334**	**6,492**	**200**	**9,295**	**16,321**
Net book value					
At 31 January 2021	**116**	**1,208**	**320**	**4,004**	**5,648**
At 31 January 2020	*142*	*1,421*	*376*	*4,449*	*6,388*

7. Debtors

	2021 £	*2020 £*
Due within one year		
Trade debtors	**-**	*1,105*
Other debtors	**10,811**	*10,810*
	10,811	*11,915*

8. Creditors: Amounts falling due within one year

	2021 £	*2020 £*
Bank overdrafts	**2,677**	*-*
Other creditors	**3,762**	*3,594*
Accruals and deferred income	**400**	*400*
	6,839	*3,994*

9. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,648	**5,648**
Current assets	10,811	**10,811**
Creditors due within one year	(6,839)	**(6,839)**
Total	9,620	**9,620**

9. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Restricted funds 2020 £	*Total funds 2020 £*
Tangible fixed assets	*6,388*	*6,388*
Current assets	*38,381*	*38,381*
Creditors due within one year	*(3,994)*	*(3,994)*
Total	*40,775*	*40,775*

10. Related party transactions

The company was under the control of Rabbi Y M Pinter and Mrs P Lowin. As at the year-end Rabbi Pinter was owed £2,400 (2020 – £2,400) this amount does not bear interest and is repayable by mutual consent. The cost of the use of premises of £600 was paid to Yeshuas Chaim Synagogue one of whose trustees is Rabbi Y M Pinter.