
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
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**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 Bootle Merseyside L30 4GB

BEER SHMUEL LIMITED
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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 Pintners' 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.

BEER SHMUEL LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2025

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

BEER SHMUEL LIMITED
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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

BEER SHMUEL LIMITED
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**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		<u>379,558</u>	<u>379,558</u>	<u>347,708</u>
Expenditure on:				
Raising funds	4	7,244	7,244	1,714
Charitable activities		390,567	390,567	326,879
Total expenditure		<u>397,811</u>	<u>397,811</u>	<u>328,593</u>
Net movement in funds		<u>(18,253)</u>	<u>(18,253)</u>	<u>19,115</u>
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		<u>47,110</u>	<u>47,110</u>	<u>65,363</u>

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

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:

BEER SHMUEL LIMITED
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REGISTERED NUMBER: 3303791

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2025

YM Pinter
Trustee

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

BEER SHMUEL LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

1. General information

This charity, which is also known as “The Pintners’ 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.

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

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
	<u>379,558</u>	<u>379,558</u>

	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	100,126	100,126
Income from Charitable Activities	5,914	5,914
Holiday Funds	241,668	241,668
	<u>347,708</u>	<u>347,708</u>

4. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2025 £	Total funds 2025 £
Function	6,734	6,734
Advertising	510	510
	<u>7,244</u>	<u>7,244</u>

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

4. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Function	994	994
Printing, postage and stationary	720	720
	<u>1,714</u>	<u>1,714</u>

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
	<u>390,567</u>	<u>390,567</u>

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

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2024 £</i>	<i>Total funds 2024 £</i>
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).

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

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

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

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
	<u>7,862</u>	<u>4,164</u>

10. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

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.