

ARON M FREEDMAN CHARITABLE TRUST
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

ARON M FREEDMAN CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A M Freedman Mr M P Schmahl
Charity number	1097386
Independent examiner	McPhersons 23 St Leonards Road Bexhill-on-Sea East Sussex TN40 1HH

ARON M FREEDMAN CHARITABLE TRUST

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ARON M FREEDMAN CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Charity was established by a charitable trust deed.

The Trustees who served during the year were:

Mr A M Freedman

Mr M P Schmahl

(Appointed 28 December 2021)

Trustees are appointed at the Charity's AGM.

Objectives and activities

The charity's objects are to promote and advance such charitable purpose or purposes as the trustees from time to time decide and in furtherance thereof to sponsor, make donations to and otherwise support charitable or worthy causes and people. The charity aims to furthering of the Jewish faith, relief of poverty, helping the aged and children with disabilities.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The trustees are hopeful that further donations will be received in 2022/23 which can be used for the objects of the charity.

During the year the charity arranged three sabbath events to enhance and enrich the Jewish community amongst young families in the south west London area. This were very popular and well received.

Financial review

The charity received unrestricted donations in the year of £88,869.

During the year donations and grants of £21,881 were made from these sources of income.

The charity also has bank balances of £214.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The financial position of the charity at the end of the year is considered satisfactory.

As at 31 March 2022 the charity had no reserves (last year was £9,761).

ARON M FREEDMAN CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

On behalf of the board of Trustees



.....
Mr A M Freedman

Trustee

Dated: 31 JANUARY 2023

ARON M FREEDMAN CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARON M FREEDMAN CHARITABLE TRUST

I report on the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 4 to 7.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ainsley Gill BA (Hons) BFP FCA
McPhersons CFG Ltd

Chartered Accountants
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH

Dated: 1st February 2023

ARON M FREEDMAN CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	88,869	37,755
		<hr/>	<hr/>
<u>Resources expended</u>	3		
Charitable activities			
Charitable donations		12,704	27,394
Activities undertaken directly		85,712	-
		<hr/>	<hr/>
Total charitable expenditure		98,416	27,394
		<hr/>	<hr/>
Governance costs		-	600
		<hr/>	<hr/>
Total resources expended		98,416	27,994
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(9,547)	9,761
Fund balances at 1 April 2021		9,761	-
		<hr/>	<hr/>
Fund balances at 31 March 2022		214	9,761
		<hr/>	<hr/>

ARON M FREEDMAN CHARITABLE TRUST

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		214		10,361	
Creditors: amounts falling due within one year	6	-		(600)	
Total assets less current liabilities			214		9,761
Income funds					
Unrestricted funds			214		9,761
			214		9,761

The accounts were approved by the Trustees on

.....
Mr A M Freedman
Trustee

ARON M FREEDMAN CHARITABLE TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

2 Donations and legacies

	2022 £	2021 £
Donations and gifts	88,869	37,755

3 Total resources expended

	2022 £	2021 £
Charitable activities		
Charitable donations	12,704	27,394
<u>Activities undertaken directly</u>		
Activities undertaken directly	85,712	-
	98,416	27,394
Governance costs	594	600
Postage and stationery	3,204	-
	98,416	27,994

4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

5 Employees

There were no employees during the year.

ARON M FREEDMAN CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

6	Creditors: amounts falling due within one year	2022	2021
		£	£
	Accruals	-	600
		<u> </u>	<u> </u>