BEIS AHARON OF OLESK

England & Wales · Charity number 1103927

Details

Status	Registered
Legal form	Charitable company
Company number	04398313
Registered	2004-05-25
Register	View on the Charity Commission register

Contact

Address	87 St Ann's Road London N15 6NJ
Phone	02088800505

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE(I) THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION(II) THE ADVANCEMENT OF EDUCATION ACCORDING TO THE TENENTS OF THE ORTHODOX JEWISH FAITH

Activities: THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION.THE ADVANCEMENT OF EDUCATION ACCORDING TO THE TENANTS OF THE ORTHODOX JEWISH FAITH.RELIEF OF POVERTY

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE THE UNITED KINGDOM AND ISRAEL.
- Israel
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£253,348	£137,014	-	-
2024-03-31	£141,326	£136,518	-	-
2023-03-31	£123,571	£122,341	-	-
2022-03-31	£142,385	£48,376	-	-
2021-03-31	£162,970	£119,024	-	-

Trustees

Name	Role	Appointed
MR A. EICHENSTEIN		
Rivka Eichenstein		
Simon Dankowitz		

BEIS AHARON OF OLESK

England & Wales - Charity number 1103927

Accounts

Charity Registration Number : 1103927

BEIS AHARON OF OLESK LTD

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

BEIS AHARON OF OLESK LTD

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Trustees	A Eichenstein R Eichenstein S Dankowitz
Charity Number	1103927
Registered Office	87 St Ann's Road, London N15 5NJ

BEIS AHARON OF OLESK LTD

CONTENTS

FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

BEIS AHARON OF OLESK LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025 .

Trustees' report and financial statements
The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).
BEIS AHARON OF OLESK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

The trusteeswho are also directors of the charity for the purposes of the Companies Act2006, present their report with the financial statements of the charity for theyear ended 31 March 2025. The trustees have adopted the provisions ofAccounting and Reporting by Charities: Statement of Recommended Practiceapplicable to charities preparing their accounts in accordance with theFinancial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity iscontrolled by its governing document, a deed of trust, and constitutes alimited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04398313(England and Wales)

Registered Charity number

1103927

Registered office

87 St Ann'sRoad

London

London

N15 6NJ

Trustees

Mr S DankowitzBusinessman

Mrs REichenstein Secretary

Mr A LEichenstein Property Management

Company Secretary

Mrs REichenstein

Independent Examiner

Versa TaxSolutions Ltd

9 Corbets Tey Road

Upminster

Essex

RM14 2AP

Approved byorder of the board of trustees on 13 May 2025 and signed on its behalf by:

Mr A L Eichenstein - Trustee
Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
A Eichenstein
R Eichenstein
S Dankowitz

Trustees' responsibilities statement

The trustees, who are also the directors of Charity For Beis Aharon Of Olesk Ltd for the purpose 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 year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on its behalf by:

A Eichenstein

Trustee

Date : 19 September 2025

BEIS AHARON OF OLESK LTD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	81,399	81,399	-
Investments	3	171,949	171,949	141,327
Total		**253,348**	**253,348**	**141,327**
Expenditure on:				
Raising funds	4	17,187	17,187	9,943
Charitable activities	5	110,753	110,753	116,217
Other	7	9,075	9,075	10,360
Total		**137,014**	**137,014**	**136,519**
Net income		116,334	116,334	4,808
Net movement in funds		**116,334**	**116,334**	**4,808**
Reconciliation of funds:				
Total funds brought forward		2,299,214	2,299,214	2,294,406
Total funds carried forward		**2,415,548**	**2,415,548**	**2,299,214**

BEIS AHARON OF OLESK LTD

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	**Notes**	**Unrestricted funds £**	**Total Funds 2025 £**	**Total Funds 2024 £**
Fixed assets				
Tangible assets	8	1,567,055	1,567,055	1,574,506
Total fixed assets		1,567,055	1,567,055	1,574,506
Current assets				
Debtors	9	775,284	775,284	718,078
Cash at bank and in hand	10	77,115	77,115	10,535
Total current assets		852,399	852,399	728,613
Creditors: amounts falling due within one year	11	3,905	3,905	3,905
Net current assets/(liabilities)		848,494	848,494	724,708
Total net assets		2,415,549	2,415,549	2,299,214
Funds of the Charity				
Unrestricted funds	12	2,415,548	2,415,548	2,299,214
Restricted income funds	12		-	-
Endowment funds	12		-	-
Total funds		2,415,548	2,415,548	2,299,214

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.
The financial statements were approved by the trustees on 19 September 2025 and signed on its behalf by:

A Eichenstein

Trustee

Date : 19 September 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal o'er is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Government grants

The charity has received government grants in the reporting period

1.5 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.6 Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

1.7 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

- **a) Donated goods for distribution to beneficiaries**

  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

- **b) Donated goods for resale**

  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

- **c) Donated goods and services capitalised as Tangible fixed assets**

  Goods donated for on-going use by a charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SoFA.

1.8 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.9 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

2. Income from Donations and Legacies

Analysis	**Unrestricted funds**	**Total funds 2025**
	£	**£**
Donation and gifts	81,399	81,399
Total	**81,399**	**81,399**

3. Income from Investments

Analysis	**Unrestricted funds**	**Total funds 2025**	**Total funds 2024**
	£	**£**	**£**
Interest receivable-trading	57,206	57,206	49,149
Rents received	114,743	114,743	92,178
Total	**171,949**	**171,949**	**141,327**

4. Expenditure on Raising Funds

Analysis	Total funds 2025	Total funds 2024
	£	£
Rent collection, property repairs and maintenance charges	17,161	9,913
Total	17,161	9,913
Support Costs	26	30
	34,348	**19,856**

5. Expenditure on Charitable Activities

	Total funds 2025	Total funds 2024
Analysis	£	£
Bank charges	-	474
Donations	109,827	114,813
Total	109,827	115,287
Support Costs	926	930
	220,580	**231,504**

6. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
Support Costs		
Rates and water	51	59
Governance Costs		
Accountants fees	900	900
	951	**959**

7. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Depreciation Charge for the Year - Fixtures & Fittings	7,451	7,451	8,279
Insurance	1,624	1,624	2,081
Total	**9,075**	**9,075**	**10,360**

8. Tangible Fixed Assets

	Freehold Land & Buildings	Fixtures & Fittings
	£	£
8.1 Cost or valuation		
At 01 April 2024	1,500,000	192,267
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2025	**1,500,000**	**192,267**
8.2 Depreciation and impairments		
At 01 April 2024	-	117,761
Charge for the year	-	7,451
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 March 2025	**-**	**125,212**
8.3 Net book value		
At 01 April 2024	1,500,000	74,506
At 31 March 2025	**1,500,000**	**67,055**

9. Debtors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Other debtors	775,284	718,078
Total	**775,284**	**718,078**

10. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Cash at bank and in hand	77,115	10,535
Total	**77,115**	**10,535**

11. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Accruals and deferred income	900	900
Other creditors	3,005	3,005
Total	**3,905**	**3,905**

12. Charity funds

12.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	2,299,214	**253,348**	**137,014**	**-**	**-**	**2,415,548**
Total	**2,299,214**	**253,348**	**137,014**	**-**	**-**	**2,415,548**

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	2,294,406	**141,327**	**136,519**	**-**	**-**	**2,299,214**
Total	**2,294,406**	**141,327**	**136,519**	**-**	**-**	**2,299,214**

Accounts

REGISTERED COMPANY NUMBER: 04398313 (England and Wales)
REGISTERED CHARITY NUMBER: 1103927

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR
BEIS AHARON OF OLESK LTD

Versa Tax Solutions Ltd
9 Corbets Tey Road
Upminster
Essex
RM14 2AP

BEIS AHARON OF OLESK

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	**5** to 8

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04398313 (England and Wales)

Registered Charity number
1103927

Registered office
87 St Ann's Road
London
London
N15 6NJ

Trustees
Mr S Dankowitz Businessman
Mrs R Eichenstein Secretary
Mr A L Eichenstein Property Management

Company Secretary
Mrs R Eichenstein

Independent Examiner

Versa Tax Solutions Ltd
9 Corbets Tey Road
Upminster
Essex
RM14 2AP

Approved by order of the board of trustees on 17 July 2024 and signed on its behalf by:

Mr A L Eichenstein - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEIS AHARON OF OLESK

Independent examiner's report to the trustees of Beis Aharon Of Olesk ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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.

Albie Turner
Versa Tax Solutions Ltd
9 Corbets Tey Road
Upminster
Essex
RM14 2AP

17-Jul-24

BEIS AHARON OF OLESK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 Unrestricted Fund	2023 Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and Legacies		0	0
Investment Income	2	141,326	123,571
		141,326	123,571
EXPENDITURE ON			
Raising Funds	3	8,865	814
Charitable activities			
Support Costs		21,706	30,646
Donations		114,812	90,881
		136,518	122,341
NET INCOME		4,808	1,230
RECONCILIATION OF FUNDS			
Total Funds brought forward		2,294,406	2,293,176
		2,299,214	2,294,406

The notes form part of these financial statements

BEIS AHARON OF OLESK

BALANCE SHEET
31 MARCH 2024

	Notes	2024 Unrestricted Fund	2023 Total Funds
FIXED ASSETS			
Tangible Assets	7	1,574,506	1,582,785
CURRENT ASSETS			
Debtors	8	718,078	679,424
Cash at Bank		10,535	33,097
		728,613	712,521
CREDITORS			
Amounts falling due within one year	9	-3,905	-900
NET CURRENT ASSETS		724,708	711,621
Total ASSETS LESS CURRENT LIABILITIES		2,299,215	2,294,406
FUNDS			
Unrestricted Funds		2,299,215	2,294,406
TOTAL FUNDS		2,299,215	2,294,406

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 July 2024 and were signed on its behalf by:

Mr A L Eichenstein - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictic arise when specified by the donor or when funds are raised for particular restricted purposes.
Further explanation of the nature and purpose of each fund is included in the notes to the financial statement

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange rulin the date of transaction. Exchange differences are taken into account in arriving at the operating result.

BEIS AHARON OF OLESK
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. INVESTMENT INCOME

2023 2022	**2024**
	£
Rents received	92,178
Interest receivable -	49,148

	141,326
	----------------

3. RAISING FUNDS
Raising donations and legacies

	2024
	£
Support costs	21,706

Investment management costs

	2024
	£
Maintenance charges	7,190

	7,190

Aggregate amounts 31,460 21,651	28,896

4. NET INCOME/(EXPENDITURE)
Net income/(expenditure) is stated after charging/(crediting):

	2024
	£
Depreciation - owned assets	8,729
	----------------

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31st March 2023

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

2023	
£	
85,359	
38,212	

123,571	

2023
£
30,646

2023
£
8,038

8,038

38,684

2023
£
9,199

BEIS AHARON OF OLESK
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2024	2023
	£	£
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Investment income	141,326	123,571
Total		
EXPENDITURE ON		
Raising funds	8,865	814
Charitable activities		
Donations	114,812	90,881
Total	123,677	91,695
NET INCOME	4,808	1,230
Other recognised gains/(losses)		
Gains on revaluation of fixed assets	0	
Net movement in funds	4,808	1,230
RECONCILIATION OF FUNDS		
Total funds brought forward	2,294,406	2,293,176
TOTAL FUNDS CARRIED FORWARD	2,299,214	2,294,406

7. TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures & Fittings	Totals
	£	£	£
COST			
At 1 April 2023 and 31 March 2024	1,500,000	1,692,267	1,692,267
DEPRECIATION			
At 1 April 2023		109,482	1,591,984
Charge for year		8,279	
At 31 March 2024	0	117,761	1,591,984
NET BOOK VALUE			
At 31 March 2024	1,500,000	82,785	1,582,785
At 31 March 2023	1,500,000	91,984	1,591,984

8. Debtors: Amounts Falling Due within One Year

	2024	**2023**
	£	**£**
Other Debtors	**718,078**	679,424
	----------------	----------------

9. Creditors: Amounts Falling Due Within One Year	**2024**	**2023**
	£	**£**
Accruals and Deferred Income	3,905	900
	----------------	----------------

10 Movement In Finds

	At 1.4.23	**Net Movement in Funds**	At 31.03.24
	£	**£**	**£**
Unrestricted Funds	1,179,822	4,808	1,184,630
Realised Gain on Property Investment	1,114,584		1,114,584
	----------------	----------------	----------------
Total Funds	2,294,406	4,808	2,299,214
	----------------	----------------	----------------

Net movement in funds are as follows:

	£ Incoming Resources	**£ Resources Expended**	**£ Movement in Funds**
General Fund	141,326	136,518	4,808
	----------------	----------------	----------------
Total Funds	141,326	136,518	4,808
	----------------	----------------	----------------

Comparatives for movement in fnds

	At 1.4.22	**Net Movement in Funds**	At 31.03.23
Unrestricted Funds			
General Funds	123,571	-122,341	1,230
Realised Gain on Property Investment			
	----------------	----------------	----------------
	123,571	-122,341	1,230
	----------------	----------------	----------------

11 Related Party Disclosures

There is £165,426 balance due from Moundfield Heights, also there is a balance of £182,864 from Heathcroft Investments
There is £317,252 balance due from Kelrose Ltd also there is a balance of £49,532 from Manorwest Estates Ltd

Accounts

REGISTERED COMPANY NUMBER: 04398313 (England and Wales)
REGISTERED CHARITY NUMBER: 1103927

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

BEIS AHARON OF OLESK

Versa Accountants Ltd
Chartered Certified Accountants
Unit 2
99-101 Kingsland Road
London
E2 8AG

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

BEIS AHARON OF OLESK

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
04398313 (England and Wales)

Registered Charity number
1103927

Registered office
87 St Ann's Road
London
London
N15 6NJ

Trustees
Mr S Dankowitz Businessman
Mrs R Eichenstein Secretary
Mr A L Eichenstein Property Management

Company Secretary
Mrs R Eichenstein

Independent Examiner
Versa Accountants Ltd
Chartered Certified Accountants
Unit 2
99-101 Kingsland Road
London
E2 8AG

Approved by order of the board of trustees on 6 July 2023 and signed on its behalf by:

Mr A L Eichenstein - Trustee

Independent examiner's report to the trustees of Beis Aharon Of Olesk ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also 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 your charity's accounts as 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.

Albie Turner

Versa Accountants Ltd
Chartered Certified Accountants
Unit 2
99-101 Kingsland Road
London
E2 8AG

6 July 2023

BEIS AHARON OF OLESK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		-	30,000
Investment income	2	123,571	112,385
Total		123,571	142,385
EXPENDITURE ON			
Raising funds	3	31,460	21,651
Charitable activities			
Donations		90,881	26,725
Total		122,341	48,376
NET INCOME		1,230	94,009
Other recognised gains/(losses)			
Gains on revaluation of fixed assets		-	1,114,584
Net movement in funds		1,230	1,208,593
RECONCILIATION OF FUNDS			
Total funds brought forward		2,293,176	1,084,583
TOTAL FUNDS CARRIED FORWARD		2,294,406	2,293,176

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	1,582,785	1,591,984
CURRENT ASSETS			
Debtors	8	679,424	644,717
Cash at bank		33,097	57,375
		712,521	702,092
CREDITORS			
Amounts falling due within one year	9	(900)	(900)
NET CURRENT ASSETS		711,621	701,192
TOTAL ASSETS LESS CURRENT LIABILITIES		2,294,406	2,293,176
NET ASSETS		2,294,406	2,293,176
FUNDS	10		
Unrestricted funds		2,294,406	2,293,176
TOTAL FUNDS		2,294,406	2,293,176

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6 July 2023 and were signed on its behalf by:

Mr A L Eichenstein - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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

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

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

continued...

2. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	85,359	78,074
Interest receivable - trading	38,212	34,311
	123,571	112,385

3. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Support costs	23,422	12,528

Investment management costs

	2023	2022
	£	£
Property repairs	-	8,142
Maintenance charges	8,038	981
	8,038	9,123

Aggregate amounts	31,460	21,651

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	9,199	10,220

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

 continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	30,000
Investment income	112,385
Total	142,385
EXPENDITURE ON	
Raising funds	21,651
Charitable activities	
Donations	26,725
Total	48,376
NET INCOME	94,009
Other recognised gains/(losses)	
Gains on revaluation of fixed assets	1,114,584
Net movement in funds	1,208,593
RECONCILIATION OF FUNDS	
Total funds brought forward	1,084,583
TOTAL FUNDS CARRIED FORWARD	2,293,176

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	1,500,000	192,267	1,692,267
DEPRECIATION			
At 1 April 2022	-	100,283	100,283
Charge for year	-	9,199	9,199
At 31 March 2023	-	109,482	109,482
NET BOOK VALUE			
At 31 March 2023	1,500,000	82,785	1,582,785
At 31 March 2022	1,500,000	91,984	1,591,984

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	679,424	644,717

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	900	900

10. MOVEMENT IN FUNDS

	At 1.4.22	Net Movement in funds	At 31.03.2023
	£	£	£
Unrestricted Funds			
General Fund	1,178,592.00	1,230.00	1,179,822.00
Realised Gain on Property Investment	1,114,584.00		1,114,584.00
Total Funds	2,293,176.00	1,230.00	2,294,406.00

Net Movements in funds are as follows:

	Incoming Resources	Resources Expended	Movement in Funds
	£	£	£
General Fund	123,571.00	(122,341.00)	1,230.00
Total Funds	123,571.00	(122,341.00)	1,230.00

Comparatives for movements in funds

	At 1.4.21	Net Movement in funds	At 31.03.2022
	£	£	£
Unrestricted Funds			
General Fund	1,084,583.00	94,009.00	1,178,592.00
Realised Gain on Property Investment	1,114,584.00		1,114,584.00
Total Funds	2,199,167.00	94,009.00	2,293,176.00

11. RELATED PARTY DISCLOSURES

There is a £ 156,061.86 balance due from Moundfield Heights, also there is a £ 185,385.67 balance due from Heathcroft Investments.

There is a £ 293,751.90 balance due from Kelrose Ltd and there is a £ 44,225.04 balance due from Manorwest Estates Ltd.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	30,000
Investment income		
Rents received	85,359	78,074
Interest receivable - trading	38,212	34,311
	123,571	112,385
Total incoming resources	123,571	142,385
EXPENDITURE		
Investment management costs		
Property repairs	-	8,142
Maintenance charges	8,038	981
	8,038	9,123
Charitable activities		
Donations to charitable	90,881	26,725
Support costs		
Management		
Rates and water	10,876	11
Advertising	814	-
Sundries	-	35
Accountancy	1,275	900
Subscriptions	35	-
	13,000	946
Finance		
Bank charges	5	-
Other		
Depreciation of tangible fixed assets	9,199	10,220
Other 2		
Insurance	1,218	1,362
Total resources expended	122,341	48,376
Net income	1,230	94,009

This page does not form part of the statutory financial statements

BEIS AHARON OF OLESK

England & Wales - Charity number 1103927

Accounts

REGISTERED COMPANY NUMBER: 04398313 (England and Wales)
REGISTERED CHARITY NUMBER: 1103927

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

BEIS AHARON OF OLESK

Versa Accountants Ltd
Chartered Certified Accountants
Unit 2
99-101 Kingsland Road
London
E2 8AG

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9

BEIS AHARON OF OLESK (REGISTERED NUMBER: 04398313)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04398313 (England and Wales)

Registered Charity number

1103927

Registered office

87 St Ann's Road
London
London
N15 6NJ

Trustees

Mr S Dankowitz Businessman
Mrs R Eichenstein Secretary
Mr A L Eichenstein Property Management

Company Secretary

Mrs R Eichenstein

Independent Examiner

Versa Accountants Ltd
Chartered Certified Accountants
Unit 2
99-101 Kingsland Road
London
E2 8AG

Approved by order of the board of trustees on 26 July 2022 and signed on its behalf by:

A. Eichenstein

Mr A L Eichenstein - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEIS AHARON OF OLESK

Independent examiner's report to the trustees of Beis Aharon Of Olesk ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also 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 your charity's accounts as 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.

Albie Turner
ACCA
Versa Accountants Ltd
Chartered Certified Accountants
Unit 2
99-101 Kingsland Road
London
E2 8AG

26 July 2022

BEIS AHARON OF OLESK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		30,000	49,000
Investment income	2	112,385	113,970
Total		142,385	162,970
EXPENDITURE ON			
Raising funds	3	21,651	18,525
Charitable activities			
Donations		26,725	100,499
Total		48,376	119,024
Net gains on investments		-	1,114,584
NET INCOME		94,009	1,158,530
RECONCILIATION OF FUNDS			
Total funds brought forward		2,199,167	1,040,637
TOTAL FUNDS CARRIED FORWARD		2,293,176	2,199,167

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	1,591,984	1,602,204
CURRENT ASSETS			
Debtors	8	644,717	580,917
Cash at bank		57,375	16,946
		702,092	597,863
CREDITORS			
Amounts falling due within one year	9	(900)	(900)
NET CURRENT ASSETS		701,192	596,963
TOTAL ASSETS LESS CURRENT LIABILITIES		2,293,176	2,199,167
NET ASSETS		2,293,176	2,199,167
FUNDS	10		
Unrestricted funds		2,293,176	2,199,167
TOTAL FUNDS		2,293,176	2,199,167

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 July 2022 and were signed on its behalf by:

A. L. Eichenstein

Mr A L Eichenstein - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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

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

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

continued...

2. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	78,074	85,637
Interest receivable - trading	34,311	28,333
	112,385	113,970

3. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Support costs	12,528	12,649

Investment management costs

	2022	2021
	£	£
Property repairs	8,142	5,432
Maintenance charges	981	444
	9,123	5,876
Aggregate amounts	21,651	18,525

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	10,220	11,356

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	49,000
Investment income	113,970
Total	162,970
EXPENDITURE ON	
Raising funds	18,525
Charitable activities	
Donations	100,499
Total	119,024
Net gains on investments	1,114,584
NET INCOME	1,158,530
RECONCILIATION OF FUNDS	
Total funds brought forward	1,040,637
TOTAL FUNDS CARRIED FORWARD	2,199,167

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021 and 31 March 2022	1,500,000	192,267	1,692,267
DEPRECIATION			
At 1 April 2021	-	90,063	90,063
Charge for year	-	10,220	10,220
At 31 March 2022	-	100,283	100,283
NET BOOK VALUE			
At 31 March 2022	1,500,000	91,984	1,591,984
At 31 March 2021	1,500,000	102,204	1,602,204

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	644,717	580,917

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	900	900

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	2,199,167	94,009	2,293,176
TOTAL FUNDS	2,199,167	94,009	2,293,176

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	142,385	(48,376)	94,009
TOTAL FUNDS	142,385	(48,376)	94,009

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	1,040,637	1,158,530	2,199,167
TOTAL FUNDS	1,040,637	1,158,530	2,199,167

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	162,970	(119,024)	1,114,584	1,158,530
TOTAL FUNDS	162,970	(119,024)	1,114,584	1,158,530

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,040,637	1,252,539	2,293,176
TOTAL FUNDS	1,040,637	1,252,539	2,293,176

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	305,355	(167,400)	1,114,584	1,252,539
TOTAL FUNDS	305,355	(167,400)	1,114,584	1,252,539

11. RELATED PARTY DISCLOSURES

There is a £ 138,894.50 balance due from Moundfield Heights, also there is a £ 142,253.93 balance due from Heathcroft Investments.

There is a £ 250,077.76 balance due from Kelrose Ltd and there is a £ 39,326.14 balance due from Manorwest Estates Ltd.

Accounts

REGISTERED COMPANY NUMBER: 04398313 (England and Wales)
REGISTERED CHARITY NUMBER: 1103927

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

BEIS AHARON OF OLESK

Versa Accountants Ltd
Chartered Certified Accountants
Unit 2
99-101 Kingsland Road
London
E2 8AG

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04398313 (England and Wales)

Registered Charity number
1103927

Registered office
37 Oldhill Street
London
London
N16 6LR

Trustees
Mr S Dankowitz Businessman
Mrs R Eichenstein Secretary
Mr A L Eichenstein Property Management

Company Secretary
Mrs R Eichenstein

Independent Examiner
Versa Accountants Ltd
Chartered Certified Accountants
Unit 2
99-101 Kingsland Road
London
E2 8AG

Approved by order of the board of trustees on 8 July 2021 and signed on its behalf by:

Mr A L Eichenstein - Trustee

Independent examiner's report to the trustees of Beis Aharon Of Olesk ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also 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 your charity's accounts as 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.

Albie Turner
ACCA
Versa Accountants Ltd
Chartered Certified Accountants
Unit 2
99-101 Kingsland Road
London
E2 8AG

8 July 2021

BEIS AHARON OF OLESK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		49,000	92,501
Investment income	2	113,970	100,797
Total		162,970	193,298
EXPENDITURE ON			
Raising funds	3	18,525	21,292
Charitable activities			
Donations		100,499	182,188
Total		119,024	203,480
Net gains on investments		1,114,584	1,114,584
NET INCOME		1,158,530	1,104,402
RECONCILIATION OF FUNDS			
Total funds brought forward		1,040,637	1,050,819
TOTAL FUNDS CARRIED FORWARD		2,199,167	2,155,221

The notes form part of these financial statements

BEIS AHARON OF OLESK

BALANCE SHEET
31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	1,602,204	1,613,560
CURRENT ASSETS			
Debtors	8	10,365	4,125
Cash at bank		16,946	66,216
		27,311	70,341
CREDITORS			
Amounts falling due within one year	9	569,652	471,320
NET CURRENT ASSETS		596,963	541,661
TOTAL ASSETS LESS CURRENT LIABILITIES		2,199,167	2,155,221
NET ASSETS		2,199,167	2,155,221
FUNDS	10		
Unrestricted funds		2,199,167	2,155,221
TOTAL FUNDS		2,199,167	2,155,221

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8 July 2021 and were signed on its behalf by:

Mr A L Eichenstein - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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

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

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

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

continued...

2. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	85,637	73,834
Interest receivable - trading	28,333	26,963
	113,970	100,797

3. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Support costs	12,649	-

Investment management costs

	2021	2020
	£	£
Property repairs	5,432	6,505
Maintenance charges	444	829
	5,876	7,334
Aggregate amounts	18,525	21,292

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	11,356	12,618

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

 continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	92,501
Investment income	100,797
Total	193,298
EXPENDITURE ON	
Raising funds	21,292
Charitable activities	
Donations	182,188
Total	203,480
Net gains on investments	1,114,584
NET INCOME	1,104,402
RECONCILIATION OF FUNDS	
Total funds brought forward	1,050,819
TOTAL FUNDS CARRIED FORWARD	2,155,221

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	1,500,000	192,267	1,692,267
DEPRECIATION			
At 1 April 2020	-	78,707	78,707
Charge for year	-	11,356	11,356
At 31 March 2021	-	90,063	90,063
NET BOOK VALUE			
At 31 March 2021	1,500,000	102,204	1,602,204
At 31 March 2020	1,500,000	113,560	1,613,560

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	10,365	4,125

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	(1)
Other creditors	(570,552)	(472,219)
Accruals and deferred income	900	900
	(569,652)	(471,320)

10. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	1,040,637	1,158,530	2,199,167
TOTAL FUNDS	1,040,637	1,158,530	2,199,167

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	162,970	(119,024)	1,114,584	1,158,530
TOTAL FUNDS	162,970	(119,024)	1,114,584	1,158,530

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	1,050,819	1,104,402	2,155,221
TOTAL FUNDS	1,050,819	1,104,402	2,155,221

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	193,298	(203,480)	1,114,584	1,104,402
TOTAL FUNDS	193,298	(203,480)	1,114,584	1,104,402

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	1,050,819	2,262,932	3,313,751
TOTAL FUNDS	1,050,819	2,262,932	3,313,751

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	356,268	(322,504)	2,229,168	2,262,932
TOTAL FUNDS	356,268	(322,504)	2,229,168	2,262,932

11. RELATED PARTY DISCLOSURES

There is a £ 138,894.50 balance due from Moundfield Heights, also there is a £ 142,253.93 balance due from Heathcroft Investments.

There is a £ 250,077.76 balance due from Kelrose Ltd and there is a £ 39,326.14 balance due from Manorwest Estates Ltd.

BEIS AHARON OF OLESK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	49,000	92,500
	49,000	92,501
Investment income		
Rents received	85,637	73,834
Interest receivable - trading	28,333	26,963
	113,970	100,797
Total incoming resources	162,970	193,298
EXPENDITURE		
Investment management costs		
Property repairs	5,432	6,505
Maintenance charges	444	829
	5,876	7,334
Charitable activities		
Donations to charitable	100,499	182,188
Support costs		
Management		
Rates and water	163	32
Sundries	36	35
Accountancy	900	900
	1,099	967
Finance		
Bank charges	-	14
Other		
Depreciation of tangible fixed assets	11,356	12,618
Other 2		
Insurance	194	359
Total resources expended	119,024	203,480
Net income/(expenditure)	43,946	(10,182)

This page does not form part of the statutory financial statements