

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 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).

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 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		<u>1,567,055</u>	<u>1,567,055</u>	<u>1,574,506</u>
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		<u>2,415,548</u>	<u>2,415,548</u>	<u>2,299,214</u>

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

BEIS AHARON OF OLESK LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 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 offer 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

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

6. Support Costs

Analysis	Total funds 2025 £	Total funds 2024 £
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