

STRAWBERRY CARE FOUNDATION LIMITED

England & Wales · Charity number 1108022

Details

Status Registered

Legal form Charitable company

Company number [05170262](#)

Registered 2005-02-09

Register [View on the Charity Commission register](#)

Contact

Address 1 East Bank
London
N16 5RJ

Phone 02087310777

Activities

Objects: THE ADVANCEMENT OF ORTHODOX JEWISH RELIGIOUS EDUCATION, THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION, THE RELIEF OF POVERTY, IN PARTICULAR AMONGST PERSONS OF THE ORTHODOX JEWISH FAITH, AND TO FINANCIALLY SUPPORT RECOGNISED SCHOOLS, THEOLOGICAL COLLEGES AND PLACES OF ADVANCED EDUCATION BY MEANS OF GRANT MAKING AND DONATIONS TO CHARITABLE ORGANISATIONS WHOSE PRINCIPAL OBJECTS ARE THE RELIEF OF POVERTY, SICKNESS, HARDSHIP AND DISTRESS.

Activities: To further both in the United Kingdom and abroad those purposes recognised as charitable by English Law.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£1,359,297	£57,489	£1,530,966	0
2024-07-31	£68,227	£50,813	-	-
2023-07-31	£63,213	£53,419	-	-
2022-07-31	£58,790	£65,697	-	-
2021-07-31	£52,329	£95,116	-	-

Trustees

Name	Role	Appointed
Ahron Rubin		2023-05-25
MR E STROH		2004-07-05
MR M KESSELMAN		2004-07-05
MRS R STROH		2004-07-05

STRAWBERRY CARE FOUNDATION LIMITED

England & Wales - Charity number 1108022

Accounts

COMPANY REGISTRATION NUMBER: 05170262

CHARITY REGISTRATION NUMBER: 1108022

Strawberry Care Foundation Limited

Company Limited by Guarantee

Financial Statements

31 July 2025

COHEN ARNOLD

Chartered accountants & statutory auditor

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

Strawberry Care Foundation Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2025

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Strawberry Care Foundation Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 July 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 July 2025.

Reference and administrative details

Registered charity name	Strawberry Care Foundation Limited
Charity registration number	1108022
Company registration number	05170262
Principal office and registered office	1 East Bank London N16 5RJ United Kingdom
The trustees	Mr M Kesselman Mr E Stroh Mrs R Stroh Mr A Rubin
Company secretary	Mrs R Stroh
Auditor	Cohen Arnold Chartered accountants & statutory auditor New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

The Charity is constituted as a Company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association.

The Governors (Trustees) administer the day-to-day affairs of the Charity. None of the Trustees have any beneficial interest in the Charity.

It is not currently the intention of the Trustees of the Charity to appoint new Trustees. Should the situation change in the future, the Trustees will apply recruitment training and induction procedures.

Objectives and activities

The Charity's objects are the advancement of Orthodox Jewish religious education, the advancement of the Orthodox Jewish religion, the relief of poverty, in particular persons of the Jewish faith, and to financially support recognised Schools, Theological Colleges and places of advanced education. To achieve these objects, the Charity utilises its income to make grants and donations to charitable organisations whose principal objects are in line with the above.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 July 2025

Strategic report

The following sections for achievements and performance, financial review and plans for future periods form the strategic report of the charity.

Achievements and performance

During the year, the Company continued to pursue philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

During the year, the charity distributed grants totalling £37,500 (2024: £26,000) in furtherance of the charity's objects.

Financial review

Income from legacies in the year aggregated £1,311,273 (2024: £Nil). This relates to a 100% shareholding in Woodcombe Properties Limited that was gifted to the charity by an estate connected to the Trustees. Income from investments aggregated £48,024 (2024: £68,227). Total resources expended were £57,489 (2024: £50,813) resulting in a surplus of £1,301,808 (2024: £17,414).

The financial results of the Charity's activities for the year to 31 July 2025 are fully reflected in the attached Financial Statements together with the Notes thereon.

Trustees' responsibilities statement

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 July 2025

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 23 March 2026 and signed on behalf of the board of trustees by:



Mrs R Stroh
Charity Secretary

Strawberry Care Foundation Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strawberry Care Foundation Limited

Year ended 31 July 2025

Opinion

We have audited the financial statements of Strawberry Care Foundation Limited (the 'charity') for the year ended 31 July 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strawberry Care Foundation Limited
(continued)

Year ended 31 July 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strawberry Care Foundation Limited
(continued)

Year ended 31 July 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strawberry Care Foundation Limited *(continued)*

Year ended 31 July 2025

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company through discussion with the directors and senior management and identified which were most significant with respect to the financial statements. We identified financial reporting legislation (including related companies legislation) and taxation legislation as being most significant to these financial statements. We communicated these identified frameworks throughout our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.
- We discussed with the directors and senior management the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the company's financial statements to material misstatement due to non-compliance of legal and regulatory frameworks, including how fraud might occur, by enquiry with the directors and senior management during the planning and finalisation phases of our audit and using proprietary disclosure checklists. This was determined to be low.
- Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory framework, which were part of our procedures on the related financial statement items. Our procedures included reviewing the company's internal controls policies and procedures, reviewing the minutes of board meetings and correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the directors and senior management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strawberry Care Foundation Limited
(continued)

Year ended 31 July 2025

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strawberry Care Foundation Limited
(continued)

Year ended 31 July 2025

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr M Broner-Cohen FCA
(Senior Statutory Auditor)

M. Broner-Cohen

23 March 2026
Date

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Strawberry Care Foundation Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 July 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	1,311,273	1,311,273	–
Investment income	6	48,024	48,024	68,227
Total income		<u>1,359,297</u>	<u>1,359,297</u>	<u>68,227</u>
Expenditure				
Expenditure on raising funds:				
Investment management costs	7	(17,927)	(17,927)	(21,713)
Expenditure on charitable activities	8,9	(39,562)	(39,562)	(29,100)
Total expenditure		<u>(57,489)</u>	<u>(57,489)</u>	<u>(50,813)</u>
Net income and net movement in funds		<u>1,301,808</u>	<u>1,301,808</u>	<u>17,414</u>
Reconciliation of funds				
Total funds brought forward		229,158	229,158	211,744
Total funds carried forward		<u>1,530,966</u>	<u>1,530,966</u>	<u>229,158</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Statement of Financial Position
31 July 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Investments	13		1,511,273		200,000
Current assets					
Debtors	14	20,939		25,562	
Cash at bank and in hand		<u>3,559</u>		<u>7,451</u>	
		24,498		33,013	
Creditors: amounts falling due within one year	15	<u>(4,805)</u>		<u>(3,855)</u>	
Net current assets			<u>19,693</u>		<u>29,158</u>
Total assets less current liabilities			<u>1,530,966</u>		<u>229,158</u>
Net assets			<u>1,530,966</u>		<u>229,158</u>
Funds of the charity					
Unrestricted funds			<u>1,530,966</u>		<u>229,158</u>
Total charity funds	16		<u>1,530,966</u>		<u>229,158</u>

These financial statements were approved by the board of trustees and authorised for issue on 23 March 2026, and are signed on behalf of the board by:



Mr E Stroh
Trustee



Mrs R Stroh
Trustee

Strawberry Care Foundation Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 July 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income	1,301,808	17,414
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(48,024)	(68,227)
Interest payable and similar charges	82	66
Accrued (income)/expenses	(300)	300
<i>Changes in:</i>		
Trade and other debtors	4,623	(15,953)
Trade and other creditors	1,250	—
Cash generated from operations	<u>1,259,439</u>	<u>(66,400)</u>
Interest paid	(82)	(66)
Net cash from/(used in) operating activities	<u>1,259,357</u>	<u>(66,466)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	48,024	68,227
Purchases of other investments	(1,311,273)	—
Net cash (used in)/from investing activities	<u>(1,263,249)</u>	<u>68,227</u>
Net (decrease)/increase in cash and cash equivalents	(3,892)	1,761
Cash and cash equivalents at beginning of year	7,451	5,690
Cash and cash equivalents at end of year	<u>3,559</u>	<u>7,451</u>

The notes on pages 13 to 19 form part of these financial statements.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 East Bank, London, N16 5RJ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Besides those stated below, there were no material judgements, estimates and assumptions that affected the amounts reported in the year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2025

3. Accounting policies *(continued)*

Investment property *(continued)*

If a reliable measure of fair value is no longer available for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Legacies				
Legacies received	1,311,273	1,311,273	—	—

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from UK investment properties	48,024	48,024	68,227	68,227

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2025

7. Investment management costs

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Management expenses	<u>17,927</u>	<u>17,927</u>	<u>21,713</u>	<u>21,713</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations paid	37,500	37,500	26,000	26,000
Support costs	<u>2,062</u>	<u>2,062</u>	<u>3,100</u>	<u>3,100</u>
	<u>39,562</u>	<u>39,562</u>	<u>29,100</u>	<u>29,100</u>

9. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Donations paid	37,500	–	37,500	26,000
Governance costs	<u>–</u>	<u>2,062</u>	<u>2,062</u>	<u>3,100</u>
	<u>37,500</u>	<u>2,062</u>	<u>39,562</u>	<u>29,100</u>

10. Analysis of grants

	2025 £	2024 £
Grants to institutions		
Yesamach Levav Trust	3,000	–
Friends of Mercaz Hatorah Belz Macnivka	3,000	–
Collel for Higher Rabbinical Studies	3,000	–
The Friends of Alexander Institutions Trust	4,500	–
Ezer Viznitz Foundation	–	7,000
British Friends of Rabbi Meir Baal Hanes Charity (Kollel Shomrei Hachomos)	15,000	10,000
Center for Advanced Rabbis	–	3,000
Grants < £2,500	<u>9,000</u>	<u>6,000</u>
	<u>37,500</u>	<u>26,000</u>
Total grants	<u>37,500</u>	<u>26,000</u>

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2025

10. Analysis of grants *(continued)*

Analysis of Grants to Institutions:

Advancement of the Jewish Religion	14,417	6,833
Advancement of Jewish Education	11,417	9,833
Relief of Poverty	11,666	9,334
Total	<u>37,500</u>	<u>26,000</u>

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,980</u>	<u>2,880</u>

12. Trustee remuneration and expenses

The charity has no staff other than the trustees all of whom give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £Nil). The charity did not meet any expenses (2024: £Nil) incurred by the trustees for services provided to the charity.

13. Investments

	Investment properties £	Other investments £	Total £
Cost or valuation			
At 1 August 2024	200,000	–	200,000
Additions	–	1,311,273	1,311,273
At 31 July 2025	<u>200,000</u>	<u>1,311,273</u>	<u>1,511,273</u>
Impairment			
At 1 August 2024 and 31 July 2025		–	–
Carrying amount			
At 31 July 2025	<u>200,000</u>	<u>1,311,273</u>	<u>1,511,273</u>
At 31 July 2024	<u>200,000</u>	–	<u>200,000</u>

All investments shown above are held at valuation.

Investment properties

The investment properties are shown at market value. The valuation of the properties has been carried out by the Governors (Trustees) of the Charity.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2025

14. Debtors

	2025	2024
	£	£
Trade debtors	<u>20,939</u>	<u>25,562</u>

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,175	1,175
Accruals and deferred income	2,280	2,580
Other creditors	1,350	100
	<u>4,805</u>	<u>3,855</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 August 2024	Income	Expenditure	At 31 July 2025
	£	£	£	£
General funds	<u>229,158</u>	<u>1,359,297</u>	<u>(57,489)</u>	<u>1,530,966</u>

	At 1 August 2023	Income	Expenditure	At 31 July 2024
	£	£	£	£
General funds	<u>211,744</u>	<u>68,227</u>	<u>(50,813)</u>	<u>229,158</u>

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2025

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	1,511,273	1,511,273
Current assets	24,498	24,498
Creditors less than 1 year	(4,805)	(4,805)
Net assets	<u>1,530,966</u>	<u>1,530,966</u>
	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	200,000	200,000
Current assets	33,013	33,013
Creditors less than 1 year	(3,855)	(3,855)
Net assets	<u>229,158</u>	<u>229,158</u>

18. Analysis of changes in net debt

	At 1 Aug 2024	Cash flows	At 31 Jul 2025
	£	£	£
Cash at bank and in hand	<u>7,451</u>	<u>(3,892)</u>	<u>3,559</u>

19. Related parties

Income from legacies in the year aggregated £1,311,273 (2024: £Nil). This relates to a 100% shareholding in Woodcombe Properties Limited that was gifted to the charity from an estate connected to the Trustees.

STRAWBERRY CARE FOUNDATION LIMITED

England & Wales - Charity number 1108022

Accounts

COMPANY REGISTRATION NUMBER: 05170262

CHARITY REGISTRATION NUMBER: 1108022

STRAWBERRY CARE FOUNDATION LIMITED

Company Limited by Guarantee

Unaudited Financial Statements

31 July 2024

COHEN ARNOLD

Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

STRAWBERRY CARE FOUNDATION LIMITED
COMPANY LIMITED BY GUARANTEE

Financial Statements
Year ended 31 July 2024

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STRAWBERRY CARE FOUNDATION LIMITED
COMPANY LIMITED BY GUARANTEE
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 July 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

Reference and administrative details

Registered charity name	Strawberry Care Foundation Limited
Charity registration number	1108022
Company registration number	05170262
Principal office and registered office	1 East Bank London N16 5RJ United Kingdom
The trustees	Mr M Kesselman Mr E Stroh Mrs R Stroh Mrs S Herzog
COMPANY SECRETARY	Mrs R Stroh
INDEPENDENT EXAMINER	Mr M Broner-Cohen FCA New Burlington House 1075 Finchley Road London NW11 0PU

Structure, governance and management

The Charity is constituted as a Company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association.

The Governors (Trustees) administer the day-to-day affairs of the Charity. None of the Trustees have any beneficial interest in the Charity.

It is not currently the intention of the Trustees of the Charity to appoint new Trustees. Should the situation change in the future, the Trustees will apply recruitment training and induction procedures.

Objectives and activities

The Charity's objects are the advancement of Orthodox Jewish religious education, the advancement of the Orthodox Jewish religion, the relief of poverty, in particular persons of the Jewish faith, and to financially support recognised Schools, Theological Colleges and places of advanced education. To achieve these objects, the Charity utilises its income to make grants and donations to charitable organisations whose principal objects are in line with the above.

STRAWBERRY CARE FOUNDATION LIMITED

COMPANY LIMITED BY GUARANTEE

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2024

Strategic report

The following sections for achievements and performance, financial review and plans for future periods form the strategic report of the charity.

Achievements and performance

During the year, the Company continued to pursue philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

During the year, the charity distributed grants totalling £26,000 (2023: £25,000) in furtherance of the charity's objects.

Financial review

Income from investments aggregated £68,227 (2023: £63,213). Total resources expended were £50,813 (2023: £53,419) resulting in a surplus of £17,414 (2023: £9,794).

The financial results of the Charity's activities for the year to 31 July 2024 are fully reflected in the attached Financial Statements together with the Notes thereon.

The trustees' annual report and the strategic report were approved on 3 April 2025 and signed on behalf of the board of trustees by:



Mrs R Stroh
Charity Secretary

STRAWBERRY CARE FOUNDATION LIMITED

COMPANY LIMITED BY GUARANTEE

Independent Examiner's Report to the Trustees of Strawberry Care Foundation Limited

Year ended 31 July 2024

I report to the trustees on my examination of the financial statements of Strawberry Care Foundation Limited ('the charity') for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

M. Broner-Cohen

Mr M Broner-Cohen FCA
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

3 April 2025
Date

STRAWBERRY CARE FOUNDATION LIMITED

COMPANY LIMITED BY GUARANTEE

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Investment income	5	<u>68,227</u>	<u>68,227</u>	<u>63,213</u>
Total income		<u>68,227</u>	<u>68,227</u>	<u>63,213</u>
Expenditure				
Expenditure on raising funds:				
Investment management costs	6	(21,713)	(21,713)	(25,533)
Expenditure on charitable activities	7,8	<u>(29,100)</u>	<u>(29,100)</u>	<u>(27,886)</u>
Total expenditure		<u>(50,813)</u>	<u>(50,813)</u>	<u>(53,419)</u>
Net income and net movement in funds		<u>17,414</u>	<u>17,414</u>	<u>9,794</u>
Reconciliation of funds				
Total funds brought forward		<u>211,744</u>	<u>211,744</u>	<u>201,950</u>
Total funds carried forward		<u>229,158</u>	<u>229,158</u>	<u>211,744</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

STRAWBERRY CARE FOUNDATION LIMITED

COMPANY LIMITED BY GUARANTEE

Statement of Financial Position

31 July 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Investments	12		200,000		200,000
Current assets					
Debtors	13	25,562		9,609	
Cash at bank and in hand		7,451		5,690	
		<u>33,013</u>		<u>15,299</u>	
Creditors: amounts falling due within one year	14	<u>(3,855)</u>		<u>(3,555)</u>	
Net current assets			<u>29,158</u>		<u>11,744</u>
Total assets less current liabilities			<u>229,158</u>		<u>211,744</u>
Net assets			<u>229,158</u>		<u>211,744</u>
Funds of the charity					
Unrestricted funds			<u>229,158</u>		<u>211,744</u>
Total charity funds	15		<u>229,158</u>		<u>211,744</u>

For the year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 3 April 2025, and are signed on behalf of the board by:



Mr E Stroh
Trustee



Mrs R Stroh
Trustee

The notes on pages 6 to 11 form part of these financial statements.

STRAWBERRY CARE FOUNDATION LIMITED

COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 East Bank, London, N16 5RJ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Besides those stated below, there were no material judgements, estimates and assumptions that affected the amounts reported in the year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

STRAWBERRY CARE FOUNDATION LIMITED

COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

STRAWBERRY CARE FOUNDATION LIMITED

COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Investment property *(continued)*

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Income from UK investment properties	<u>68,227</u>	<u>68,227</u>	<u>63,213</u>	<u>63,213</u>

6. Investment management costs

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Management expenses	<u>21,713</u>	<u>21,713</u>	<u>25,533</u>	<u>25,533</u>

STRAWBERRY CARE FOUNDATION LIMITED

COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Donations paid	26,000	26,000	25,000	25,000
Support costs	3,100	3,100	2,886	2,886
	<u>29,100</u>	<u>29,100</u>	<u>27,886</u>	<u>27,886</u>

8. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Donations paid	26,000	–	26,000	25,000
Governance costs	–	3,100	3,100	2,886
	<u>26,000</u>	<u>3,100</u>	<u>29,100</u>	<u>27,886</u>

9. Analysis of grants

	2024 £	2023 £
Grants to institutions		
Chasdei Aharon Trust	–	3,000
Friends of Beis Chinuch Lebanos Trust	–	5,000
R' Shayales Tzeduke	–	3,000
Start Upright	–	3,000
Friends of Beis Soroh Schneirer	–	5,000
Ezer Viznitz Foundation	7,000	5,000
British Friends of Rabbi Meir Baal Hanes Charity (Kollel Shomrei Hachomos)	10,000	–
Center for Advanced Rabbinics	3,000	–
Grants < £2,500	6,000	1,000
	<u>26,000</u>	<u>25,000</u>
Total grants	<u>26,000</u>	<u>25,000</u>
Analysis of Grants to Institutions:		
Advancement of the Jewish Religion	6,833	1,500
Advancement of Jewish Education	9,833	7,500
Relief of Poverty	9,334	16,000
Total	<u>26,000</u>	<u>25,000</u>

STRAWBERRY CARE FOUNDATION LIMITED

COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,880</u>	<u>2,160</u>

11. Trustee remuneration and expenses

The charity has no staff other than the trustees all of whom give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £Nil). The charity did not meet any expenses (2023: £Nil) incurred by the trustees for services provided to the charity.

12. Investments

	Investment properties £
Cost or valuation At 1 August 2023 and 31 July 2024	<u>200,000</u>
Impairment At 1 August 2023 and 31 July 2024	
Carrying amount At 31 July 2024	<u>200,000</u>
At 31 July 2023	<u>200,000</u>

All investments shown above are held at valuation.

Investment properties

The investment properties are shown at market value. The valuation of the properties has been carried out by the Governors (Trustees) of the Charity.

13. Debtors

	2024	2023
	£	£
Trade debtors	<u>25,562</u>	<u>9,609</u>

STRAWBERRY CARE FOUNDATION LIMITED

COMPANY LIMITED BY GUARANTEE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,175	1,175
Accruals and deferred income	2,580	2,280
Other creditors	100	100
	<u>3,855</u>	<u>3,555</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 August 2023	Income £	Expenditure £	At 31 July 2024
	£	£	£	£
General funds	211,744	68,227	(50,813)	<u>229,158</u>

	At 1 August 2022	Income £	Expenditure £	At 31 July 2023
	£	£	£	£
General funds	201,950	63,213	(53,419)	<u>211,744</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	200,000	200,000
Current assets	33,013	33,013
Creditors less than 1 year	(3,855)	(3,855)
Net assets	<u>229,158</u>	<u>229,158</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	200,000	200,000
Current assets	15,299	15,299
Creditors less than 1 year	(3,555)	(3,555)
Net assets	<u>211,744</u>	<u>211,744</u>

STRAWBERRY CARE FOUNDATION LIMITED

England & Wales - Charity number 1108022

Accounts

COMPANY REGISTRATION NUMBER: 05170262

CHARITY REGISTRATION NUMBER: 1108022

Strawberry Care Foundation Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2023

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

Strawberry Care Foundation Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2023

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Statement of financial activities (including income and expenditure account)	4
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Strawberry Care Foundation Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 July 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

Reference and administrative details

Registered charity name Strawberry Care Foundation Limited

Charity registration number 1108022

Company registration number 05170262

Principal office and registered office 1 East Bank
London
N16 5RJ
United Kingdom

The trustees Mr M Kesselman
Mr E Stroh
Mrs R Stroh
Mrs S Herzog

Company secretary Mrs R Stroh

Independent examiner Mr M Broner-Cohen FCA
New Burlington House
1075 Finchley Road
London
NW11 0PU

Structure, governance and management

The Charity is constituted as a Company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association.

The Governors (Trustees) administer the day-to-day affairs of the Charity. None of the Trustees have any beneficial interest in the Charity.

It is not currently the intention of the Trustees of the Charity to appoint new Trustees. Should the situation change in the future, the Trustees will apply recruitment training and induction procedures.

Objectives and activities

The Charity's objects are the advancement of Orthodox Jewish religious education, the advancement of the Orthodox Jewish religion, the relief of poverty, in particular persons of the Jewish faith, and to financially support recognised Schools, Theological Colleges and places of advanced education. To achieve these objects, the Charity utilises its income to make grants and donations to charitable organisations whose principal objects are in line with the above.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Strategic report

The following sections for achievements and performance, financial review and plans for future periods form the strategic report of the charity.

Achievements and performance

During the year, the Company continued to pursue philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

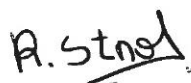
During the year, the charity distributed grants totalling £25,000 (2022: £46,500) in furtherance of the charity's objects.

Financial review

Income from investments aggregated £63,213 (2022: £58,790). Total resources expended were £53,419 (2022: £65,697) resulting in a surplus of £9,794 (2022: £(6,907)).

The financial results of the Charity's activities for the year to 31 July 2023 are fully reflected in the attached Financial Statements together with the Notes thereon.

The trustees' annual report and the strategic report were approved on 20 March 2024 and signed on behalf of the board of trustees by:



Mrs R Stroh
Charity Secretary

Strawberry Care Foundation Limited
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Strawberry Care Foundation Limited
Year ended 31 July 2023

I report to the trustees on my examination of the financial statements of Strawberry Care Foundation Limited ('the charity') for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

M. Broner-Cohen

Mr M Broner-Cohen FCA
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

20 March 2024

Strawberry Care Foundation Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 July 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Investment income	5	63,213	63,213	58,790
Total income		<u>63,213</u>	<u>63,213</u>	<u>58,790</u>
Expenditure				
Expenditure on raising funds:				
Investment management costs	6	(25,533)	(25,533)	(16,756)
Expenditure on charitable activities	7,8	(27,886)	(27,886)	(48,941)
Total expenditure		<u>(53,419)</u>	<u>(53,419)</u>	<u>(65,697)</u>
Net income/(expenditure) and net movement in funds		<u>9,794</u>	<u>9,794</u>	<u>(6,907)</u>
Reconciliation of funds				
Total funds brought forward		201,950	201,950	208,857
Total funds carried forward		<u>211,744</u>	<u>211,744</u>	<u>201,950</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Statement of Financial Position

31 July 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Investments	12		200,000		200,000
Current assets					
Debtors	13	9,609		3,762	
Cash at bank and in hand		<u>5,690</u>		<u>1,443</u>	
		15,299		5,205	
Creditors: amounts falling due within one year	14	<u>(3,555)</u>		<u>(3,255)</u>	
Net current assets			<u>11,744</u>		<u>1,950</u>
Total assets less current liabilities			<u>211,744</u>		<u>201,950</u>
Net assets			<u>211,744</u>		<u>201,950</u>
Funds of the charity					
Unrestricted funds			<u>211,744</u>		<u>201,950</u>
Total charity funds	15		<u>211,744</u>		<u>201,950</u>


For the year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 March 2024, and are signed on behalf of the board by:


Mr E Stroh
Trustee


Mrs R Stroh
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 East Bank, London, N16 5RJ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Besides those stated below, there were no material judgements, estimates and assumptions that affected the amounts reported in the year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 July 2023

3. Accounting policies (continued)

Investment property (continued)

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Income from UK investment properties	<u>63,213</u>	<u>63,213</u>	<u>58,790</u>	<u>58,790</u>

6. Investment management costs

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Management expenses	<u>25,533</u>	<u>25,533</u>	<u>16,756</u>	<u>16,756</u>

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 July 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations paid	25,000	25,000	46,500	46,500
Support costs	2,886	2,886	2,441	2,441
	<u>27,886</u>	<u>27,886</u>	<u>48,941</u>	<u>48,941</u>

8. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Donations paid	25,000	–	25,000	46,500
Governance costs	–	2,886	2,886	2,441
	<u>25,000</u>	<u>2,886</u>	<u>27,886</u>	<u>48,941</u>

9. Analysis of grants

	2023 £	2022 £
Grants to institutions		
Chasdei Sholom Trust	–	10,000
Chasdei Aharon Trust	3,000	5,000
Friends of Yeshiva Daas Sholem Shotz	–	5,000
Yeshivo Horomo	–	5,000
Chasdei Uvois	–	3,000
Friends of Beis Chinuch Lebanos Trust	5,000	3,000
Keren Chochmas Shloma Trust	–	3,000
The Friends of Alexander Institutions Trust	–	2,500
R' Shayales Tzeduke	3,000	–
Start Upright	3,000	–
Friends of Beis Soroh Schneirer	5,000	–
Ezer Viznitz Foundation	5,000	–
Grants < £2,500	1,000	10,000
	<u>25,000</u>	<u>46,500</u>
Total grants	<u>25,000</u>	<u>46,500</u>

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2023

9. Analysis of grants *(continued)*

Analysis of Grants to Institutions:

Advancement of the Jewish Religion	1,500	6,250
Advancement of Jewish Education	7,500	10,750
Relief of Poverty	12,000	10,750
Other general charitable purposes	4,000	18,750
Total	<u>25,000</u>	<u>46,500</u>

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,160</u>	<u>2,160</u>

11. Trustee remuneration and expenses

The charity has no staff other than the trustees all of whom give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £Nil). The charity did not meet any expenses (2022: £Nil) incurred by the trustees for services provided to the charity.

12. Investments

	Investment properties £
Cost or valuation	
At 1 August 2022 and 31 July 2023	<u>200,000</u>
Impairment	
At 1 August 2022 and 31 July 2023	
Carrying amount	
At 31 July 2023	<u>200,000</u>
At 31 July 2022	<u>200,000</u>

All investments shown above are held at valuation.

Investment properties

The investment properties are shown at market value. The valuation of the properties has been carried out by the Governors (Trustees) of the Charity.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 July 2023

13. Debtors

	2023	2022
	£	£
Trade debtors	<u>9,609</u>	<u>3,762</u>

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,175	1,175
Accruals and deferred income	2,280	1,980
Other creditors	100	100
	<u>3,555</u>	<u>3,255</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 August 2022	Income	Expenditure	At 31 July 2023
	£	£	£	£
General funds	<u>201,950</u>	<u>63,213</u>	<u>(53,419)</u>	<u>211,744</u>
	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
General funds	<u>208,857</u>	<u>58,790</u>	<u>(65,697)</u>	<u>201,950</u>

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2023

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	200,000	200,000
Current assets	15,299	15,299
Creditors less than 1 year	(3,555)	(3,555)
Net assets	<u>211,744</u>	<u>211,744</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	200,000	200,000
Current assets	5,205	5,205
Creditors less than 1 year	(3,255)	(3,255)
Net assets	<u>201,950</u>	<u>201,950</u>

STRAWBERRY CARE FOUNDATION LIMITED

England & Wales - Charity number 1108022

Accounts

COMPANY REGISTRATION NUMBER: 05170262

CHARITY REGISTRATION NUMBER: 1108022

Strawberry Care Foundation Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 July 2022

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

Strawberry Care Foundation Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2022

	Pages
Trustees' annual report (incorporating the director's report)	1 to 2
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6 to 11

Strawberry Care Foundation Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 July 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

Reference and administrative details

Registered charity name	Strawberry Care Foundation Limited
Charity registration number	1108022
Company registration number	05170262
Principal office and registered office	1 East Bank London N16 5RJ United Kingdom
The trustees	Mr M Kesselman Mr E Stroh Mrs R Stroh Mrs S Herzog
Company secretary	Mrs R Stroh
Independent examiner	Mr M Broner-Cohen FCA New Burlington House 1075 Finchley Road London NW11 0PU

Structure, governance and management

The Charity is constituted as a Company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association.

The Governors (Trustees) administer the day-to-day affairs of the Charity. None of the Trustees have any beneficial interest in the Charity.

It is not currently the intention of the Trustees of the Charity to appoint new Trustees. Should the situation change in the future, the Trustees will apply recruitment training and induction procedures.

Objectives and activities

The Charity's objects are the advancement of Orthodox Jewish religious education, the advancement of the Orthodox Jewish religion, the relief of poverty, in particular persons of the Jewish faith, and to financially support recognised Schools, Theological Colleges and places of advanced education. To achieve these objects, the Charity utilises its income to make grants and donations to charitable organisations whose principal objects are in line with the above.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Strategic report

The following sections for achievements and performance, financial review and plans for future periods form the strategic report of the charity.

Achievements and performance

During the year, the Company continued to pursue philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

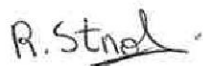
During the year, the charity distributed grants totalling £46,500 (2021: £30,000) in furtherance of the charity's objects.

Financial review

Income from investments aggregated £58,790 (2021: £52,329). Total resources expended were £65,697 (2021: £95,116) resulting in a deficit of £6,907 (2021: £42,787).

The financial results of the Charity's activities for the year to 31 July 2022 are fully reflected in the attached Financial Statements together with the Notes thereon.

The trustees' annual report and the strategic report were approved on 22 May 2023 and signed on behalf of the board of trustees by:



Mrs R Stroh
Charity Secretary

Strawberry Care Foundation Limited
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Strawberry Care Foundation Limited
Year ended 31 July 2022

I report to the trustees on my examination of the financial statements of Strawberry Care Foundation Limited ('the charity') for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

M. Broner-Cohen

Mr M Broner-Cohen FCA
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

22 May 2023

Date

Strawberry Care Foundation Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 July 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Investment income	5	58,790	58,790	52,329
Total income		<u>58,790</u>	<u>58,790</u>	<u>52,329</u>
Expenditure				
Expenditure on raising funds:				
Investment management costs	6	(16,756)	(16,756)	(60,022)
Expenditure on charitable activities	7,8	<u>(48,941)</u>	<u>(48,941)</u>	<u>(35,094)</u>
Total expenditure		<u>(65,697)</u>	<u>(65,697)</u>	<u>(95,116)</u>
Net expenditure and net movement in funds		<u>(6,907)</u>	<u>(6,907)</u>	<u>(42,787)</u>
Reconciliation of funds				
Total funds brought forward		208,857	208,857	251,645
Total funds carried forward		<u>201,950</u>	<u>201,950</u>	<u>208,858</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Statement of Financial Position

31 July 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Investments	12		200,000		200,000
Current assets					
Debtors	13	3,762		9,467	
Cash at bank and in hand		<u>1,443</u>		<u>2,956</u>	
		5,205		12,423	
Creditors: amounts falling due within one year	14	<u>(3,255)</u>		<u>(3,565)</u>	
Net current assets			<u>1,950</u>		<u>8,858</u>
Total assets less current liabilities			<u>201,950</u>		<u>208,858</u>
Net assets			<u>201,950</u>		<u>208,858</u>
Funds of the charity					
Unrestricted funds			<u>201,950</u>		<u>208,858</u>
Total charity funds	15		<u>201,950</u>		<u>208,858</u>

For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 22 May 2023, and are signed on behalf of the board by:



Mr E Stroh
Trustee



Mrs R Stroh
Trustee

The notes on pages 6 to 11 form part of these financial statements.

Strawberry Care Foundation Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 East Bank, London, N16 5RJ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared in accordance with the accounting principle appropriate to a going concern, as the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees also recognise that they have the ability to exercise control over the charity's grant making charitable activities due to the absence of any legally binding obligations.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Besides those stated below, there were no material judgements, estimates and assumptions that affected the amounts reported in the year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

3. Accounting policies *(continued)*

Investment property *(continued)*

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Income from UK investment properties	<u>58,790</u>	<u>58,790</u>	<u>52,329</u>	<u>52,329</u>

6. Investment management costs

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Management expenses	<u>16,756</u>	<u>16,756</u>	<u>60,022</u>	<u>60,022</u>

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 July 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations paid	46,500	46,500	30,000	30,000
Support costs	2,441	2,441	5,094	5,094
	<u>48,941</u>	<u>48,941</u>	<u>35,094</u>	<u>35,094</u>

8. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Donations paid	46,500	–	46,500	30,000
Governance costs	–	2,441	2,441	5,094
	<u>46,500</u>	<u>2,441</u>	<u>48,941</u>	<u>35,094</u>

9. Analysis of grants

	2022 £	2021 £
Grants to institutions		
Chasdei Sholom Trust	10,000	–
Chasdei Aharon Trust	5,000	3,000
Friends of Yeshiva Daas Sholem Shotz	5,000	3,000
Yeshivo Horomo	5,000	–
Chasdei Uvois	3,000	3,000
Friends of Beis Chinuch Lebanos Trust	3,000	–
Keren Chochmas Shloma Trust	3,000	–
The Friends of Alexander Institutions Trust	2,500	–
Shir Chesed	–	3,000
Grants < £2,500	10,000	18,000
	<u>46,500</u>	<u>30,000</u>
Total grants	<u>46,500</u>	<u>30,000</u>
Analysis of Grants to Institutions:		
Advancement of the Jewish Religion	6,250	7,750
Advancement of Jewish Education	10,750	7,750
Relief of Poverty	10,750	9,250
Other general charitable purposes	18,750	5,250
Total	<u>46,500</u>	<u>30,000</u>

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,160</u>	<u>4,980</u>

11. Trustee remuneration and expenses

The charity has no staff other than the trustees all of whom give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £Nil). The charity did not meet any expenses (2021: £Nil) incurred by the trustees for services provided to the charity.

12. Investments

	Investment properties £
Cost or valuation At 1 August 2021 and 31 July 2022	<u>200,000</u>
Impairment At 1 August 2021 and 31 July 2022	
Carrying amount At 31 July 2022	<u>200,000</u>
At 31 July 2021	<u>200,000</u>

All investments shown above are held at valuation.

Investment properties

The investment properties are shown at market value. The valuation of the properties has been carried out by the Governors (Trustees) of the Charity.

13. Debtors

	2022	2021
	£	£
Trade debtors	<u>3,762</u>	<u>9,467</u>

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,175	1,485
Accruals and deferred income	1,980	1,980
Other creditors	<u>100</u>	<u>100</u>
	<u>3,255</u>	<u>3,565</u>

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 August 2021	Income	Expenditure	At 31 July 2022
	£	£	£	£
General funds	<u>208,857</u>	<u>58,790</u>	<u>(65,697)</u>	<u>201,950</u>

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General funds	<u>251,645</u>	<u>52,329</u>	<u>(95,116)</u>	<u>208,858</u>

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	200,000	200,000
Current assets	5,205	5,205
Creditors less than 1 year	<u>(3,255)</u>	<u>(3,255)</u>
Net assets	<u>201,950</u>	<u>201,950</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	200,000	200,000
Current assets	12,423	12,423
Creditors less than 1 year	<u>(3,565)</u>	<u>(3,565)</u>
Net assets	<u>208,858</u>	<u>208,858</u>

STRAWBERRY CARE FOUNDATION LIMITED

England & Wales - Charity number 1108022

Accounts

COMPANY REGISTRATION NUMBER: 05170262

CHARITY REGISTRATION NUMBER: 1108022

Strawberry Care Foundation Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 July 2021

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

Strawberry Care Foundation Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2021

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Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6 to 13

Strawberry Care Foundation Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 July 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2021.

Reference and administrative details

Registered charity name Strawberry Care Foundation Limited

Charity registration number 1108022

Company registration number 05170262

Principal office and registered office 1 East Bank
London
N16 5RJ
United Kingdom

The trustees Mr M Kesselman
Mr E Stroh
Mrs R Stroh
Mrs S Herzog

Company secretary Mrs R Stroh

Independent examiner Mr M Broner-Cohen FCA
New Burlington House
1075 Finchley Road
London
NW11 0PU

Structure, governance and management

The Charity is constituted as a Company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association.

The Governors (Trustees) administer the day-to-day affairs of the Charity. None of the Trustees have any beneficial interest in the Charity.

It is not currently the intention of the Trustees of the Charity to appoint new Trustees. Should the situation change in the future, the Trustees will apply recruitment training and induction procedures.

Objectives and activities

The Charity's objects are the advancement of Orthodox Jewish religious education, the advancement of the Orthodox Jewish religion, the relief of poverty, in particular persons of the Jewish faith, and to financially support recognised Schools, Theological Colleges and places of advanced education. To achieve these objects, the Charity utilises its income to make grants and donations to charitable organisations whose principal objects are in line with the above.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 July 2021

Strategic report

The following sections for achievements and performance, financial review and plans for future periods form the strategic report of the charity.

Achievements and performance

During the year, the Company continued to pursue philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

During the year, the charity distributed grants totalling £30,000 (2020: £43,500) in furtherance of the charity's objects.

Financial review

Income from investments aggregated £52,329 (2020: £57,686), with a further £Nil (2020: £50,000) received as donation income. Total resources expended were £95,116 (2020: £70,088) resulting in a deficit of £42,787 (2020: surplus £37,598).

The Trustees' have considered the impact of the outbreak of COVID-19 on the charity and these are disclosed in the notes to the accounts. The financial results of the Charity's activities for the year to 31 July 2021 are fully reflected in the attached Financial Statements together with the Notes thereon.

The trustees' annual report and the strategic report were approved on 26 May 2022 and signed on behalf of the board of trustees by:



Mrs R Stroh
Charity Secretary

Strawberry Care Foundation Limited
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Strawberry Care Foundation Limited

Year ended 31 July 2021

I report to the trustees on my examination of the financial statements of Strawberry Care Foundation Limited ('the charity') for the year ended 31 July 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

M. Broner-Cohen

26.05.2022

Mr M Broner-Cohen FCA
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

Strawberry Care Foundation Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 July 2021

	Note	2021		2020
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	–	–	50,000
Investment income	6	52,329	52,329	57,686
Total income		<u>52,329</u>	<u>52,329</u>	<u>107,686</u>
Expenditure				
Expenditure on raising funds:				
Investment management costs	7	(60,022)	(60,022)	(24,312)
Expenditure on charitable activities	8,9	(35,094)	(35,094)	(45,776)
Total expenditure		<u>(95,116)</u>	<u>(95,116)</u>	<u>(70,088)</u>
Net (expenditure)/income and net movement in funds		<u>(42,787)</u>	<u>(42,787)</u>	<u>37,598</u>
Reconciliation of funds				
Total funds brought forward		251,645	251,645	214,047
Total funds carried forward		<u>208,858</u>	<u>208,858</u>	<u>251,645</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Statement of Financial Position
31 July 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Investments	13		200,000		200,000
Current assets					
Debtors	14	9,467		35,906	
Cash at bank and in hand		<u>2,956</u>		<u>19,304</u>	
		12,423		55,210	
Creditors: amounts falling due within one year	15	<u>(3,565)</u>		<u>(3,565)</u>	
Net current assets			<u>8,858</u>		51,645
Total assets less current liabilities			<u>208,858</u>		<u>251,645</u>
Net assets			<u>208,858</u>		<u>251,645</u>
Funds of the charity					
Unrestricted funds			<u>208,858</u>		<u>251,645</u>
Total charity funds	16		<u>208,858</u>		<u>251,645</u>

For the year ending 31 July 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 26 May 2022, and are signed on behalf of the board by:



Mr E Stroh
Trustee



Mrs R Stroh
Trustee

The notes on pages 6 to 13 form part of these financial statements.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 July 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 East Bank, London, N16 5RJ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Covid-19 pandemic has adversely affected the wider macro economy and has presented the charity with some challenges regarding its operations and sources of income. These risks are beyond the control of the charity and represent uncertainty to the cashflow of the charity in the next 12 months.

Notwithstanding the uncertainty, the financial statements have been prepared in accordance with the accounting principle appropriate to a going concern, as the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees also recognise that they have the ability to exercise control over the charity's grant making charitable activities due to the absence of any legally binding obligations.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Besides those stated below, there were no material judgements, estimates and assumptions that affected the amounts reported in the year.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements (continued)

Year ended 31 July 2021

3. Accounting policies (continued)

Financial instruments (continued)

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations received	—	—	<u>50,000</u>	<u>50,000</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from UK investment properties	<u>52,329</u>	<u>52,329</u>	<u>57,686</u>	<u>57,686</u>

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 July 2021

7. Investment management costs

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Management expenses	60,022	60,022	24,312	24,312

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations paid	30,000	30,000	43,500	43,500
Support costs	5,094	5,094	2,276	2,276
	<u>35,094</u>	<u>35,094</u>	<u>45,776</u>	<u>45,776</u>

9. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Donations paid	30,000	–	30,000	43,500
Governance costs	–	5,094	5,094	2,276
	<u>30,000</u>	<u>5,094</u>	<u>35,094</u>	<u>45,776</u>

10. Analysis of grants

	2021 £	2020 £
Grants to institutions		
Friends of Yeshiva Daas Sholem Shotz	–	3,000
Keren Nissuin	3,000	3,000
Binyen Torah Limited	3,000	3,000
Kollel Torah Ve Yirah Limited	–	3,000
Friends of Beis Chinuch Lebanos Trust	3,000	3,000
Mifal Hachessed Vehatzedokoh	–	3,000
Inspiration	–	3,000
Kollel Veyoel Moshe	–	3,000
Machsikei Yeshive	–	3,000
Amud Hazdokoh Trust	–	3,000
Shir Chesed	3,000	–
Grants < £3,000	18,000	13,500
	<u>30,000</u>	<u>43,500</u>
Total grants	<u>30,000</u>	<u>43,500</u>

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 July 2021

10. Analysis of grants (continued)

Analysis of Grants to Institutions:

Advancement of the Jewish Religion	7,750	12,375
Advancement of Jewish Education	7,750	12,885
Relief of Poverty	9,250	13,365
Other general charitable purposes	5,250	4,875
Total	<u>30,000</u>	<u>43,500</u>

11. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,160</u>	<u>2,160</u>

12. Trustee remuneration and expenses

The charity has no staff other than the trustees all of whom give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £Nil). The charity did not meet any expenses (2020: £Nil) incurred by the trustees for services provided to the charity.

13. Investments

	Investment properties
	£
Cost or valuation	
At 1 August 2020 and 31 July 2021	<u>200,000</u>
Impairment	
At 1 August 2020 and 31 July 2021	
Carrying amount	
At 31 July 2021	<u>200,000</u>
At 31 July 2020	<u>200,000</u>

All investments shown above are held at valuation.

Investment properties

The investment properties are shown at market value. The valuation of the properties has been carried out by the Governors (Trustees) of the Charity.

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 July 2021

14. Debtors

	2021	2020
	£	£
Trade debtors	4,441	2,194
Other debtors	<u>5,026</u>	<u>33,712</u>
	<u>9,467</u>	<u>35,906</u>

15. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,980	1,980
Other creditors	<u>1,585</u>	<u>1,585</u>
	<u>3,565</u>	<u>3,565</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 August 2020	Income £	Expenditure £	At 31 July 2021 £
General funds	0	<u>52,329</u>	<u>(95,116)</u>	<u>208,858</u>
	£ 251,645			

	At 1 August 2019	Income £	Expenditure £	At 31 July 2020 £
General funds	9	<u>107,686</u>	<u>(70,088)</u>	<u>251,645</u>
	£ 214,047			

Strawberry Care Foundation Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 July 2021

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	200,000	200,000
Current assets	12,423	12,423
Creditors less than 1 year	(3,565)	(3,565)
Net assets	<u>208,858</u>	<u>208,858</u>
	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	200,000	200,000
Current assets	55,210	55,210
Creditors less than 1 year	(3,565)	(3,565)
Net assets	<u>251,645</u>	<u>251,645</u>