

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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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

| | | 2021 | | 2020 |
|---|------|----------------------------|------------------------|------------------|
| | Note | 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 | | | 8,858 | | 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 | — | — | 50,000 | 50,000 |

6. Investment income

| | Unrestricted Funds £ | Total Funds 2021 £ | Unrestricted Funds £ | Total Funds 2020 £ |
|--------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Income from UK investment properties | 52,329 | 52,329 | 57,686 | 57,686 |

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 |
| | 35,094 | 35,094 | 45,776 | 45,776 |

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 |
| | 30,000 | 5,094 | 35,094 | 45,776 |

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 |
| | 30,000 | 43,500 |
| Total grants | 30,000 | 43,500 |

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 | 5,026 | 33,712 |
| | <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 | 1,585 | 1,585 |
| | <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 | £ <u>251,645</u> | <u>52,329</u> | <u>(95,116)</u> | <u>208,858</u> |

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

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 | 208,858 | 208,858 |

| | 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 | 251,645 | 251,645 |