

MATAN BESEISER KIRYAT-SEFER BEIS ARON

England & Wales · Charity number 1117030

Details

Status Registered

Legal form Trust

Registered 2006-11-28

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

Contact

Address 32 St. Albans Terrace
Gateshead
NE8 4HA

Phone 01914774335

Email beisaron@actcom.net.il

Activities

Objects: RELIEF OF POVERTY AND SICKNESS BY PROVISION OF FINANCIAL ASSISTANCE, FOOD AND OTHER SUCH ITEMS TO POVERTY STRICKEN FAMILIESTHE ADVANCEMENT OF EDUCATION BY PROVIDING GRANTS AND/OR LECTURES TO STUDENTS AND ELDERLY OR DISABLED PEOPLETHE RELIEF OF NEED AMONG FAMILIES SUFFERING BREAK UP OR PARENTAL DIVORCE BY PROVIDING ADVICE GUIDANCE AND SUPPORT.

Activities: Relief of poverty and sickness by provision of financial assistance, food and other such items to poverty stricken families. The advancement of education by providing grants and/or lectures to students and elderly or disabled people. The relief of need among families suffering break up or parental divorce by providing advice, guidance and support.

Classification

- **How:** Makes Grants To Individuals
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, KIRYAT SEFER, ISRAEL
- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-01	-	-	-	-
2024-01-01	-	-	-	-
2023-01-01	£51,984	£39,522	-	-
2022-01-01	£54,165	£60,738	-	-
2021-01-01	£57,660	£49,631	-	-
2020-01-01	£40,002	£41,473	-	-
2019-01-01	£68,909	£62,829	-	-

Trustees

Name	Role	Appointed
Brocha Zipporah Merel		2016-11-27
SHIMSHON REFOEL ORZEL		2018-10-01

MATAN BESEISER KIRYAT-SEFER BEIS ARON

England & Wales - Charity number 1117030

Accounts

REGISTERED CHARITY NUMBER: 1117030

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2023**

Atkinsons Bloom Mayer
Cobalt Business Exchange
Cobalt Park Way
Wallsend
NE28 9NZ

MATAN BESEISER KIRYAT-SEFER BEIS ARON

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FOR THE YEAR ENDED 1 JANUARY 2023**

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MATAN BESEISER KIRYAT-SEFER BEIS ARON

LEGAL AND ADMINISTRATIVE DETAILS AT 1 JANUARY 2023

Trustees

Mr M C Merel
Mrs B Z Merel
Mr S R Orzel

Address

32 St Albans Terrace
Gateshead
Tyne and Wear
NE8 4HA

Legal Status

The charity was established by constitution dated 2 November 2006 and is registered with the Charities Commission – Registration Number 1117030.

Independent Examiner

Atkinsons Bloom Mayer
Cobalt Business Exchange
Cobalt Park Way
Wallsend
Newcastle-upon-Tyne
NE28 9NZ

Bankers

Lloyds Bank
High Street
Gateshead
Tyne & Wear
NE8 1BF

MATAN BESEISER KIRYAT-SEFER BEIS ARON

TRUSTEES' REPORT FOR THE YEAR ENDED 1 JANUARY 2023

The Trustees present their report together with the financial statements for the year ended 1 January 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Trust Deed, the Charities Act 2011 and the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of Recommended Practice " (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is governed by a trust deed dated 2 November 2006, in which its objects are set out.

Management Structure

The trustees who served throughout the year were:

Mr M C Merel

Mrs B Z Merel

Mr S R Orzel

There is no chief executive officer employed in the charity. The day to day affairs are undertaken by the trustees who receive no remuneration.

Risk Review

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The charity's objects are the advancement of education, and the relief of the poor, the feeble and the infirm.

The charity disburses grants and stipends with the above objects. Such disbursements made during the year are as detailed in the accounts.

The fund raising activities have continued throughout the year to enable the charity to meet its objectives.

The Trustees have considered the guidance from the Charity Commission on public benefit, and in particular the specific guidance for charities for the advancement of religion, and believe that these activities ensure that the charity complies with this guidance.

MATAN BESEISER KIRYAT-SEFER BEIS ARON

TRUSTEES' REPORT (CONT.) FOR THE YEAR ENDED 1 JANUARY 2023

ACHIEVEMENTS AND PERFORMANCE

Results for the year

In the year ended 1 January 2023 the charity procured donations of £51,984 (2022: £54,165).

The overall level of disbursements for charitable activities was £38,886 (2022: £60,138).

Detailed information about the nature of these grants is provided in note 2 to the financial statements.

The charity continues to maintain tight controls over its costs whilst maintaining efficiency - total non-grant costs being only 2% of total expenditure.

There were no investments made during the year.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover unforeseen and major expenditure and shortfalls in income. The trustees remain confident of their ability to raise the necessary funds, thereby adhering to the stated policy and to the maintenance of a balanced budget.

AIMS FOR THE FUTURE

The aim of the trustees is to continue the activities outlined above, in a similar efficient structure, in order to continue to achieve the charity's objects.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period, together with its assets and liabilities at the end of the period, and adequately distinguish any material special trust or other restricted fund of the Charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the appropriate Statements of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- (d) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations of the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the trustees and signed on its behalf:-

M C Merel - Trustee Date: 6 November 2023

MATAN BESEISER KIRYAT-SEFER BEIS ARON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MATAN BESEISER KIRYAT-SEFER BEIS ARON FOR THE YEAR ENDED 1 JANUARY 2023

I report on the Financial Statements of the Charity for the year ended 1 January 2023 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that an audit is not required and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with S130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M J Bloom
Atkinsons Bloom Mayer

6 November 2023

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1 JANUARY 2023**

		2023	2022
		£	£
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income			
Unrestricted donations		51,984	54,165
RESOURCES EXPENDED			
Costs of generating funds		-	-
Charitable activities	2	38,886	60,138
Governance costs	3	636	600
TOTAL RESOURCES EXPENDED		<u>39,522</u>	<u>60,738</u>
NET (OUTGOING) / INCOMING RESOURCES		12,462	(6,573)
RECONCILIATION OF FUNDS			
Fund balances brought forward at 2 January 2022		23,425	29,998
FUND BALANCES CARRIED FORWARD AT 1 JANUARY 2023		<u>35,887</u>	<u>23,425</u>

The notes on pages 7 to 8 form part of these financial statements

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**BALANCE SHEET
AT 1 JANUARY 2023**

		2023	2022
		£	£
	Notes		
CURRENT ASSETS			
Cash at bank and in hand		36,523	25,576
CREDITORS			
Amounts falling due within one year	4	(636)	(2,151)
NET CURRENT ASSETS		<u>35,887</u>	<u>23,425</u>
FUNDS			
Unrestricted Funds		<u>35,887</u>	<u>23,425</u>

These financial statements were approved by the trustees on 6 November 2023
and are signed on their behalf by:

M C Merel
Trustee

The notes on pages 7 to 8 form part of these financial statements

MATAN BESEISER KIRYAT-SEFER BEIS ARON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 1 JANUARY 2023

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of Recommended Practice " (effective 1 January 2015) and the Charities Act 2011.

a) Incoming Resources

Gifts and donations to the charity are recognised as income at the date of receipt. Income tax recoverable on gift-aided donations is recognised as receivable at the date of receipt of the original gift or donation irrespective of when the income tax was actually received.

b) Expenditure

- All expenditure is accounted for on an accruals basis.
- Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP.
- The charity is not VAT registered and expenditure is shown gross of irrecoverable VAT.
- Stipends paid to individuals to support their studies, grants to educational establishments for the elderly, and gifts to the needy are recognised at the date of actual payment.
- Costs of Generating Funds are those costs directly associated with fundraising.
- Governance Costs are those costs associated in compliance with statutory and constitutional requirements.
- Support Costs are general costs which have been incurred in order that the charity can operate effectively.

c) Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2023**

	2023	2022
	<u>£</u>	<u>£</u>
2. Charitable activities		
Grant Funding from unrestricted funds		
Grants for education of the elderly	3,515	10,770
Grants to the needy	19,370	30,385
Stipends to support individual students	15,817	18,785
	<u>38,702</u>	<u>59,940</u>
Support Costs	184	198
	<u>38,886</u>	<u>60,138</u>
3. Governance costs		
Accounting fee for independent examination		
Current period	<u>636</u>	<u>600</u>
4. Creditors		
Accruals	636	600
Sundry creditors	-	1,551
	<u>636</u>	<u>2,151</u>
5. Trustees remuneration and expenses		
The trustees received no remuneration or reimbursement of expenses during the year.		

MATAN BESEISER KIRYAT-SEFER BEIS ARON

England & Wales - Charity number 1117030

Accounts

REGISTERED CHARITY NUMBER: 1117030

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2022**

Atkinsons Bloom Mayer
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MATAN BESEISER KIRYAT-SEFER BEIS ARON

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MATAN BESEISER KIRYAT-SEFER BEIS ARON

**LEGAL AND ADMINISTRATIVE DETAILS
AT 1 JANUARY 2022**

Trustees

Mr M C Merel
Mrs B Z Merel
Mr S R Orzel

Address

32 St Albans Terrace
Gateshead
Tyne and Wear
NE8 4HA

Legal Status

The charity was established by constitution dated 2 November 2006 and is registered with the Charities Commission – Registration Number 1117030.

Independent Examiner

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Bankers

Lloyds Bank
High Street
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MATAN BESEISER KIRYAT-SEFER BEIS ARON

TRUSTEES' REPORT FOR THE YEAR ENDED 1 JANUARY 2022

The Trustees present their report together with the financial statements for the year ended 1 January 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Trust Deed, the Charities Act 2011 and the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of Recommended Practice " (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is governed by a trust deed dated 2 November 2006, in which its objects are set out.

Management Structure

The trustees who served throughout the year were:

Mr M C Merel

Mrs B Z Merel

Mr S R Orzel

There is no chief executive officer employed in the charity. The day to day affairs are undertaken by the trustees who receive no remuneration.

Risk Review

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The charity's objects are the advancement of education, and the relief of the poor, the feeble and the infirm.

The charity disburses grants and stipends with the above objects. Such disbursements made during the year are as detailed in the accounts.

The fund raising activities have continued throughout the year to enable the charity to meet its objectives.

The Trustees have considered the guidance from the Charity Commission on public benefit, and in particular the specific guidance for charities for the advancement of religion, and believe that these activities ensure that the charity complies with this guidance.

MATAN BESEISER KIRYAT-SEFER BEIS ARON

TRUSTEES' REPORT (CONT.) FOR THE YEAR ENDED 1 JANUARY 2022

ACHIEVEMENTS AND PERFORMANCE

Results for the year

In the year ended 1 January 2022 the charity procured donations of £54,165 (2021: £57,660).

The overall level of disbursements for charitable activities was £60,138 (2021: £49,031), having gone up to meet the increased demand from the Poor & needy whom the Charity assists, due in large part to the covid pandemic.

Detailed information about the nature of these grants is provided in note 2 to the financial statements.

The charity continues to maintain tight controls over its costs whilst maintaining efficiency - total non-grant costs being only 1.5% of total expenditure.

There were no investments made during the year.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover unforeseen and major expenditure and shortfalls in income. The trustees remain confident of their ability to raise the necessary funds, thereby adhering to the stated policy and to the maintenance of a balanced budget.

AIMS FOR THE FUTURE

The aim of the trustees is to continue the activities outlined above, in a similar efficient structure, in order to continue to achieve the charity's objects.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period, together with its assets and liabilities at the end of the period, and adequately distinguish any material special trust or other restricted fund of the Charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the appropriate Statements of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- (d) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations of the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the trustees and signed on its behalf:-

M C Merel - Trustee Date: 12 July 2022

MATAN BESEISER KIRYAT-SEFER BEIS ARON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MATAN BESEISER KIRYAT-SEFER BEIS ARON FOR THE YEAR ENDED 1 JANUARY 2022

I report on the Financial Statements of the Charity for the year ended 1 January 2022 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that an audit is not required and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements:
(a) to keep accounting records in accordance with S130 of the 2011 Act; and
(b) to prepare accounts which accord with the accounting records and to comply with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M J Bloom
Atkinsons Bloom Mayer

12 July 2022

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1 JANUARY 2022**

		2022	2021
		£	£
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income			
Unrestricted donations		54,165	57,660
RESOURCES EXPENDED			
Costs of generating funds		-	-
Charitable activities	2	60,138	49,031
Governance costs	3	600	600
TOTAL RESOURCES EXPENDED		<u>60,738</u>	<u>49,631</u>
NET (OUTGOING) / INCOMING RESOURCES		(6,573)	8,029
RECONCILIATION OF FUNDS			
Fund balances brought forward at 2 January 2021		29,998	21,969
FUND BALANCES CARRIED FORWARD AT 1 JANUARY 2022		<u>23,425</u>	<u>29,998</u>

The notes on pages 7 to 8 form part of these financial statements

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**BALANCE SHEET
AT 1 JANUARY 2022**

		2022	2021
		£	£
	Notes		
CURRENT ASSETS			
Cash at bank and in hand		25,576	31,951
CREDITORS			
Amounts falling due within one year	4	(2,151)	(1,953)
NET CURRENT ASSETS		<u>23,425</u>	<u>29,998</u>
FUNDS			
Unrestricted Funds		<u>23,425</u>	<u>29,998</u>

These financial statements were approved by the trustees on 12 July 2022
and are signed on their behalf by:

M C Merel
Trustee

The notes on pages 7 to 8 form part of these financial statements

MATAN BESEISER KIRYAT-SEFER BEIS ARON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 1 JANUARY 2022

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of Recommended Practice " (effective 1 January 2015) and the Charities Act 2011.

a) Incoming Resources

Gifts and donations to the charity are recognised as income at the date of receipt. Income tax recoverable on gift-aided donations is recognised as receivable at the date of receipt of the original gift or donation irrespective of when the income tax was actually received.

b) Expenditure

- All expenditure is accounted for on an accruals basis.
- Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP.
- The charity is not VAT registered and expenditure is shown gross of irrecoverable VAT.
- Stipends paid to individuals to support their studies, grants to educational establishments for the elderly, and gifts to the needy are recognised at the date of actual payment.
- Costs of Generating Funds are those costs directly associated with fundraising.
- Governance Costs are those costs associated in compliance with statutory and constitutional requirements.
- Support Costs are general costs which have been incurred in order that the charity can operate effectively.

c) Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2022**

	2022	2021
	£	£
2. Charitable activities		
Grant Funding from unrestricted funds		
Grants for education of the elderly	10,770	15,395
Grants to the needy	30,385	12,340
Stipends to support individual students	<u>18,785</u>	<u>21,045</u>
	59,940	48,780
Support Costs	<u>198</u>	<u>251</u>
	<u><u>60,138</u></u>	<u><u>49,031</u></u>
3. Governance costs		
Accounting fee for independent examination		
Current period	<u>600</u>	<u>600</u>
4. Creditors		
Accruals	600	600
Sundry creditors	<u>1,551</u>	<u>1,353</u>
	<u><u>2,151</u></u>	<u><u>1,953</u></u>
5. Trustees remuneration and expenses		
The trustees received no remuneration or reimbursement of expenses during the year.		

MATAN BESEISER KIRYAT-SEFER BEIS ARON

England & Wales - Charity number 1117030

Accounts

REGISTERED CHARITY NUMBER: 1117030

MATAN BESEISER KIRYAT-SEFER BEIS ARON

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MATAN BESEISER KIRYAT-SEFER BEIS ARON

LEGAL AND ADMINISTRATIVE DETAILS AT 1 JANUARY 2021

Trustees

Mr M C Merel
Mrs B Z Merel
Mr S R Orzel

Address

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MATAN BESEISER KIRYAT-SEFER BEIS ARON

TRUSTEES' REPORT FOR THE YEAR ENDED 1 JANUARY 2021

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The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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The Trustees have considered the guidance from the Charity Commission on public benefit, and in particular the specific guidance for charities for the advancement of religion, and believe that these activities ensure that the charity complies with this guidance.

MATAN BESEISER KIRYAT-SEFER BEIS ARON

TRUSTEES' REPORT (CONT.) FOR THE YEAR ENDED 1 JANUARY 2021

ACHIEVEMENTS AND PERFORMANCE

Results for the year

In the year ended 1 January 2021 the charity procured donations of £57,660 (2020: £40,002).

The overall level of disbursements for charitable activities was £49,031 (2020: £40,873).

Detailed information about the nature of these grants is provided in note 2 to the financial statements.

The charity continues to maintain tight controls over its costs whilst maintaining efficiency - total non-grant costs once again being 1.7% of total expenditure.

There were no investments made during the year.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover unforeseen and major expenditure and shortfalls in income. The trustees remain confident of their ability to raise the necessary funds, thereby adhering to the stated policy and to the maintenance of a balanced budget.

AIMS FOR THE FUTURE

The aim of the trustees is to continue the activities outlined above, in a similar efficient structure, in order to continue to achieve the charity's objects.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities for that period, together with its assets and liabilities at the end of the period, and adequately distinguish any material special trust or other restricted fund of the Charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether the policies adopted are in accordance with the appropriate Statements of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable Accounting Standards, subject to any material departures disclosed and explained in the financial statements; and
- (d) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations of the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the trustees and signed on its behalf:-

MATAN BESEISER KIRYAT-SEFER BEIS ARON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MATAN BESEISER KIRYAT-SEFER BEIS ARON FOR THE YEAR ENDED 1 JANUARY 2021

I report on the Financial Statements of the Charity for the year ended 1 January 2021 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that an audit is not required and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with S130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M J Bloom
Atkinsons Bloom Mayer

9 November 2021

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1 JANUARY 2021**

		2021	2020
		£	£
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income			
Unrestricted donations		57,660	40,002
RESOURCES EXPENDED			
Costs of generating funds			
Charitable activities	2	49,031	40,873
Governance costs	3	600	600
TOTAL RESOURCES EXPENDED		<u>49,631</u>	<u>41,473</u>
NET (OUTGOING) / INCOMING RESOURCES		8,029	(1,471)
RECONCILIATION OF FUNDS			
Fund balances brought forward at 2 January 2020		21,969	23,440
FUND BALANCES CARRIED FORWARD AT 1 JANUARY 2021		<u>29,998</u>	<u>21,969</u>

The notes on pages 7 to 8 form part of these financial statements

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**BALANCE SHEET
AT 1 JANUARY 2021**

		2021	2020
		£	£
	Notes		
CURRENT ASSETS			
Cash at bank and in hand		31,951	23,709
CREDITORS			
Amounts falling due within one year	4	(1,953)	(1,740)
NET CURRENT ASSETS		<u>29,998</u>	<u>21,969</u>
FUNDS			
Unrestricted Funds		<u>29,998</u>	<u>21,969</u>

These financial statements were approved by the trustees on 9 November 2021
and are signed on their behalf by:

M C Merel
Trustee

The notes on pages 7 to 8 form part of these financial statements

MATAN BESEISER KIRYAT-SEFER BEIS ARON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 1 JANUARY 2021

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of Recommended Practice " (effective 1 January 2015) and the Charities Act 2011.

a) Incoming Resources

Gifts and donations to the charity are recognised as income at the date of receipt. Income tax recoverable on gift-aided donations is recognised as receivable at the date of receipt of the original gift or donation irrespective of when the income tax was actually received.

b) Expenditure

- All expenditure is accounted for on an accruals basis.
- Charitable expenditure includes all expenditure directly related to the objects of the charity in accordance with the SORP.
- The charity is not VAT registered and expenditure is shown gross of irrecoverable VAT.
- Stipends paid to individuals to support their studies, grants to educational establishments for the elderly, and gifts to the needy are recognised at the date of actual payment.
- Costs of Generating Funds are those costs directly associated with fundraising.
- Governance Costs are those costs associated in compliance with statutory and constitutional requirements.
- Support Costs are general costs which have been incurred in order that the charity can operate effectively.

c) Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

MATAN BESEISER KIRYAT-SEFER BEIS ARON

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 JANUARY 2021**

	2021	2020
	£	£
2. Charitable activities		
Grant Funding from unrestricted funds		
Grants for education of the elderly	15,395	5,400
Grants to the needy	12,340	25,440
Stipends to support individual students	21,045	9,745
	<u>48,780</u>	<u>40,585</u>
Support Costs	251	288
	<u>49,031</u>	<u>40,873</u>
3. Governance costs		
Accounting fee for independent examination		
Current period	<u>600</u>	<u>600</u>
4. Creditors		
Accruals	600	600
Sundry creditors	1,353	1,140
	<u>1,953</u>	<u>1,740</u>
5. Trustees remuneration and expenses		
The trustees received no remuneration or reimbursement of expenses during the year.		