

FAIRVIEW CHARITABLE TRUST

England & Wales · Charity number 1123582

Details

Status Registered

Legal form Trust

Registered 2008-04-11

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

Contact

Address 20 Rookwood Road
London
N16 6SS

Phone 07968 317 622

Email joseph@fgc.uk.com

Activities

Objects: I)THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITHII) THE ADVANCEMENT OF ORTHODOX JEWISH RELIGIOUS EDUCATIONIII) THE RELIEF OF POVERTY SICKNESS AND INFIRMITY AMONGST MEMBERS OF THE JEWISH FAITH ANDIV) SUCH OTHER PURPOSES AS ARE CHARITABLE ACCORDING TO ENGLISH LAW

Activities: Making grants to charities and individuals falling within the objects.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNDEFINED IN PRACTICE WORLDWIDE
- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£0	£924	-	-
2024-04-30	£0	£1,279	-	-
2023-04-30	£41,483	£44,707	-	-
2022-04-30	£29,000	£42,327	-	-
2021-04-30	£52,200	£39,752	-	-

Trustees

Name	Role	Appointed
JOSEPH FELDMAN		
JUTTA FELDMAN		

FAIRVIEW CHARITABLE TRUST

England & Wales - Charity number 1123582

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023
FOR
FAIRVIEW CHARITABLE TRUST**

DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11D
London
N4 1TJ

FAIRVIEW CHARITABLE TRUST

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FOR THE YEAR ENDED 30 APRIL 2023**

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FAIRVIEW CHARITABLE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity throughout the year has been:

- 1) The advancement of the orthodox jewish faith
- 2) The advancement of orthodox jewish religious education
- 3) The relief of poverty, sickness and infirmity amongst members of the jewish faith
- 4) such other purposes as are charitable according to English Law

Public benefit

The trustees have considered the guidance published by the Charity Commission and believe that the charity in carrying out its objectives, fully complies with these requirements. In particular the provision of funding for education in accordance with the principles of traditional Judaism and the support of associated communal charitable institutions such as synagogues and homes for the elderly and infirm automatically give rise to a public benefit. Each year the trustees review the objectives and activities of the charity to ensure that they continue to reflect these aims. In carrying out this review, the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is organised so that the trustees meet regularly to manage its affairs.

There are no paid employees and all administration work is carried out on a voluntary basis by the trustees.

FINANCIAL REVIEW

Financial position

During the year, the charity's funds have been applied in furtherance of its objectives and the day to day running of the charity.

In the year to 30 April 2023, incoming resources amounted to £41,483 (2022: £29,000) and resources expended amounted to £44,707 (2022: £42,327).

At 30 April 2023, the charity had total unrestricted funds in deficit of £2,631. The charity expects to build up its funds in the future.

Reserves policy

The trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. Although there is a shortfall, the trustees expect to increase reserves to a sufficient level to maintain the day to day running of the charity and to achieving its objectives.

Going concern

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

FUTURE PLANS

The trustees intend to continue the charity's activities and to generate sufficient income to maintain its activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by Deed of Trust dated 19 March 2008 and constitutes an unincorporated charity.

FAIRVIEW CHARITABLE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisation

The charity is managed by trustees who are responsible for setting the strategic direction of the organisation and for establishing policy.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1123582

Principal address

20 Rookwood Road
London
N16 6SS

Trustees

Mrs J Feldman
Mr J Feldman

Independent Examiner

Mr Pesach Davidoff FCCA
DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11D
London
N4 1TJ

Approved by order of the board of trustees on 29 February 2024 and signed on its behalf by:

Mr J Feldman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FAIRVIEW CHARITABLE TRUST**

Independent examiner's report to the trustees of Fairview Charitable Trust

I report to the charity trustees on my examination of the accounts of Fairview Charitable Trust (the Trust) for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr Pesach Davidoff FCCA

DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11D
London
N4 1TJ

29 February 2024

FAIRVIEW CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		41,483	29,000
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities	2		
Expenditure on charitable activities		44,707	42,327
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(3,224)	(13,327)
 RECONCILIATION OF FUNDS			
Total funds brought forward		593	13,920
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>(2,631)</u>	<u>593</u>

The notes form part of these financial statements

FAIRVIEW CHARITABLE TRUST

**BALANCE SHEET
30 APRIL 2023**

	Notes	2023 Total funds £	2022 Total funds £
CURRENT ASSETS			
Cash in hand		339	4,913
CREDITORS			
Amounts falling due within one year	6	(2,970)	(4,320)
NET CURRENT ASSETS/(LIABILITIES)		<u>(2,631)</u>	<u>593</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,631)</u>	<u>593</u>
NET ASSETS		<u>(2,631)</u>	<u>593</u>
FUNDS	7		
Unrestricted funds		<u>(2,631)</u>	<u>593</u>
TOTAL FUNDS		<u><u>(2,631)</u></u>	<u><u>593</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 February 2024 and were signed on its behalf by:

Mr J Feldman - Trustee

FAIRVIEW CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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.

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 reliable

Expenditure

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 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

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.

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.

FAIRVIEW CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Expenditure on charitable activities	43,500	1,207	44,707
	<u>43,500</u>	<u>1,207</u>	<u>44,707</u>

3. GRANTS PAYABLE

	2023 £		2022 £
Expenditure on charitable activities	43,500		41,550
	<u>43,500</u>		<u>41,550</u>
Ezras Viznitz Foundation			£7,500
Lehachzikom			£10,000
Vaad Harabanim			£6,000
Donations below £4,000			£20,000
Total			£43,500

4. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Expenditure on charitable activities	257	950	1,207
	<u>257</u>	<u>950</u>	<u>1,207</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

FAIRVIEW CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	2,970	4,320
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1.5.22	Net movement in funds	At 30.4.23
	£	£	£
Unrestricted funds			
General fund	593	(3,224)	(2,631)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>593</u>	<u>(3,224)</u>	<u>(2,631)</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,483	(44,707)	(3,224)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>41,483</u>	<u>(44,707)</u>	<u>(3,224)</u>

Comparatives for movement in funds

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
Unrestricted funds			
General fund	13,920	(13,327)	593
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>13,920</u>	<u>(13,327)</u>	<u>593</u>

FAIRVIEW CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,000	(42,327)	(13,327)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>29,000</u>	<u>(42,327)</u>	<u>(13,327)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

FAIRVIEW CHARITABLE TRUST

England & Wales - Charity number 1123582

Accounts

CHARITY REGISTRATION NUMBER: 1123582

Fairview Charitable Trust
Unaudited Financial Statements
30 April 2022

Fairview Charitable Trust

Financial Statements

Year ended 30 April 2022

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Fairview Charitable Trust

Trustees' Annual Report

Year ended 30 April 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2022.

Reference and administrative details

Registered charity name	Fairview Charitable Trust
Charity registration number	1123582
Principal office	48 Clapton Common London E5 9BA United Kingdom

The trustees

Mr J Feldman
Mrs J Feldman

Independent examiner	GK & Co LLP Hallswelle House 1 Hallswelle Road London England NW11 0DH
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Structure, governance and management

Constitution

The Charity was established by Deed of Trust dated 19 March 2008.

Organisation

The charity is managed by trustees who are responsible for setting the strategic direction of the organisation and for establishing policy.

Objectives and activities

The principal objectives of the charity throughout the year has been;

- 1) The advancement of the orthodox jewish faith
- 2) The advancement of orthodox jewish religious education.
- 3) The relief of poverty sickness and infirmity amongst members of the jewish faith
- 4) such other purposes as are charitable according to English Law.

In the year to 30 April 2020, no grants were made to charitable institutions as all of the charitable activities of the Charity for the year were made through charitable expenditure in the form of donations.

Fairview Charitable Trust
Trustees' Annual Report *(continued)*
Year ended 30 April 2022

Achievements and performance

The charity is organised so that the governors meet regularly to manage its affairs.

There are no paid employees and all administration work is carried out on a voluntary basis by the governors.

Financial review

During the year, the charity's funds have been applied in furtherance of its objectives and the day to day running of the charity.

In the year to 30 April 2022, incoming resources amounted to £29,000 (2021 - £52,200) and resources expended amounted to £42,327 (2021 - £39,000).

At 30 April 2022, the charity had a total unrestricted fund surplus of £593.

There have been no changes in the accounting policies of the charity during the year.

Reserves policy

The trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and have concluded that the general reserves of £593 are sufficient to maintain the day to day running of the charity and to achieving its objectives

Public benefit

The governors have considered the guidance published by the Charity Commission and believe that the charity in carrying out its objectives, fully complies with these requirements. In particular the provision of funding for education in accordance with the principles of traditional Judaism and the support of associated communal charitable institutions such as synagogues and homes for the elderly and infirm automatically gives rise to a public benefit. Each year the governors review the objectives and activities of the charity to ensure that they continue to reflect these aims. In carrying out this review the governors have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Plans for future periods

The governors intend to continue performing at similar levels to the current year.

The trustees' annual report was approved on 3 April 2023 and signed on behalf of the board of trustees by:

Mr J Feldman
Trustee

Fairview Charitable Trust

Independent Examiner's Report to the Trustees of Fairview Charitable Trust

Year ended 30 April 2022

I report to the trustees on my examination of the financial statements of Fairview Charitable Trust ('the charity') for the year ended 30 April 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

GK & Co LLP

GK & Co LLP
Independent Examiner

Hallswelle House
1 Hallswelle Road
London
England
NW11 0DH

3 April 2023

Fairview Charitable Trust
Statement of Financial Activities
Year ended 30 April 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	29,000	29,000	52,200
Total income		<u>29,000</u>	<u>29,000</u>	<u>52,200</u>
Expenditure				
Expenditure on charitable activities	5,6	42,327	42,327	39,752
Total expenditure		<u>42,327</u>	<u>42,327</u>	<u>39,752</u>
Net (expenditure)/income and net movement in funds		<u>(13,327)</u>	<u>(13,327)</u>	<u>12,448</u>
Reconciliation of funds				
Total funds brought forward		13,920	13,920	1,472
Total funds carried forward		<u>593</u>	<u>593</u>	<u>13,920</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 10 form part of these financial statements.

Fairview Charitable Trust
Statement of Financial Position
30 April 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		4,913		17,520
Creditors: amounts falling due within one year	9	<u>4,320</u>		<u>3,600</u>
Net current assets			<u>593</u>	<u>13,920</u>
Total assets less current liabilities			<u>593</u>	<u>13,920</u>
Net assets			<u>593</u>	<u>13,920</u>
Funds of the charity				
Unrestricted funds			<u>593</u>	<u>13,920</u>
Total charity funds	10		<u>593</u>	<u>13,920</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 April 2023, and are signed on behalf of the board by:

Mr J Feldman
Trustee

The notes on pages 6 to 10 form part of these financial statements.

Fairview Charitable Trust
Notes to the Financial Statements
Year ended 30 April 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 48 Clapton Common, London, E5 9BA, 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 Charities Act 2011.

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.

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.

Fairview Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 30 April 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.

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.

Fairview Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 30 April 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	<u>29,000</u>	<u>29,000</u>	<u>52,200</u>	<u>52,200</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable donations	41,550	41,550	39,000	39,000
Support costs	<u>777</u>	<u>777</u>	<u>752</u>	<u>752</u>
	<u>42,327</u>	<u>42,327</u>	<u>39,752</u>	<u>39,752</u>

Fairview Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 30 April 2022

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable donations	41,550	–	41,550	39,000
Governance costs	–	777	777	752
	<u>41,550</u>	<u>777</u>	<u>42,327</u>	<u>39,752</u>

7. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>720</u>

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>4,320</u>	<u>3,600</u>

10. Analysis of charitable funds

Unrestricted funds

	At 1 May 2021	Income	Expenditure	At 30 April 2022
	£	£	£	£
General funds	<u>13,920</u>	<u>29,000</u>	<u>(42,327)</u>	<u>593</u>

	At 1 May 2020	Income	Expenditure	At 30 April 2021
	£	£	£	£
General funds	<u>1,472</u>	<u>52,200</u>	<u>(39,752)</u>	<u>13,920</u>

Fairview Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 30 April 2022

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	4,913	4,913
Creditors less than 1 year	(4,320)	(4,320)
Net assets	<u>593</u>	<u>593</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	17,520	17,520
Creditors less than 1 year	(3,600)	(3,600)
Net assets	<u>13,920</u>	<u>13,920</u>

FAIRVIEW CHARITABLE TRUST

England & Wales - Charity number 1123582

Accounts

CHARITY REGISTRATION NUMBER: 1123582

Fairview Charitable Trust
Unaudited Financial Statements
30 April 2021

Fairview Charitable Trust

Financial Statements

Year ended 30 April 2021

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Fairview Charitable Trust

Trustees' Annual Report

Year ended 30 April 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2021.

Reference and administrative details

Registered charity name	Fairview Charitable Trust
Charity registration number	1123582
Principal office	48 Clapton Common London E5 9BA United Kingdom

The trustees

Mr J Feldman
Mrs J Feldman

Independent examiner	GK & Co LLP Hallswelle House 1 Hallswelle Road London NW11 0DH
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Structure, governance and management

Constitution

The Charity was established by Deed of Trust dated 19 March 2008.

Organisation

The charity is managed by trustees who are responsible for setting the strategic direction of the organisation and for establishing policy.

Objectives and activities

The principal objectives of the charity throughout the year has been;

- 1) The advancement of the orthodox jewish faith
- 2) The advancement of orthodox jewish religious education.
- 3) The relief of poverty sickness and infirmity amongst members of the jewish faith
- 4) such other purposes as are charitable according to English Law.

In the year to 30 April 2020, no grants were made to charitable institutions as all of the charitable activities of the Charity for the year were made through charitable expenditure in the form of donations.

Fairview Charitable Trust
Trustees' Annual Report *(continued)*
Year ended 30 April 2021

Achievements and performance

The charity is organised so that the governors meet regularly to manage its affairs.

There are no paid employees and all administration work is carried out on a voluntary basis by the governors.

Financial review

During the year, the charity's funds have been applied in furtherance of its objectives and the day to day running of the charity.

In the year to 30 April 2021, incoming resources amounted to £52200 (2020 - £49000) and resources expended amounted to £39000 (2020 - £53872).

At 30 April 2021, the charity had a total unrestricted fund surplus of £13920.

There have been no changes in the accounting policies of the charity during the year.

Reserves policy

The trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and have concluded that the general reserves of £13920 (2020 - £1472) are sufficient to maintain the day to day running of the charity and to achieving its objectives

Public benefit

The governors have considered the guidance published by the Charity Commission and believe that the charity in carrying out its objectives, fully complies with these requirements. In particular the provision of funding for education in accordance with the principles of traditional Judaism and the support of associated communal charitable institutions such as synagogues and homes for the elderly and infirm automatically gives rise to a public benefit. Each year the governors review the objectives and activities of the charity to ensure that they continue to reflect these aims. In carrying out this review the governors have considered the Charity Commission's general guidance on on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Plans for future periods

The governors intend to continue performing at similar levels to the current year.

The trustees' annual report was approved on 21 September 2022 and signed on behalf of the board of trustees by:

Mr J Feldman
Trustee

Fairview Charitable Trust

Independent Examiner's Report to the Trustees of Fairview Charitable Trust

Year ended 30 April 2021

I report to the trustees on my examination of the financial statements of Fairview Charitable Trust ('the charity') for the year ended 30 April 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

GK & Co LLP

GK & Co LLP
Independent Examiner

Hallswelle House
1 Hallswelle Road
London
NW11 0DH

21 September 2022

Fairview Charitable Trust
Statement of Financial Activities
Year ended 30 April 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	52,200	52,200	49,000
Total income		<u>52,200</u>	<u>52,200</u>	<u>49,000</u>
Expenditure				
Expenditure on charitable activities	5,6	39,752	39,752	54,913
Total expenditure		<u>39,752</u>	<u>39,752</u>	<u>54,913</u>
Net income/(expenditure) and net movement in funds		<u>12,448</u>	<u>12,448</u>	<u>(5,913)</u>
Reconciliation of funds				
Total funds brought forward		1,472	1,472	7,385
Total funds carried forward		<u>13,920</u>	<u>13,920</u>	<u>1,472</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 10 form part of these financial statements.

Fairview Charitable Trust
Statement of Financial Position
30 April 2021

	Note	2021 £	£	2020 £
Current assets				
Cash at bank and in hand		17,520		4,352
Creditors: amounts falling due within one year	9	<u>3,600</u>		<u>2,880</u>
Net current assets			<u>13,920</u>	<u>1,472</u>
Total assets less current liabilities			<u>13,920</u>	<u>1,472</u>
Net assets			<u>13,920</u>	<u>1,472</u>
Funds of the charity				
Unrestricted funds			<u>13,920</u>	<u>1,472</u>
Total charity funds	10		<u>13,920</u>	<u>1,472</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2022, and are signed on behalf of the board by:

Mr J Feldman
Trustee

The notes on pages 6 to 10 form part of these financial statements.

Fairview Charitable Trust
Notes to the Financial Statements
Year ended 30 April 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 48 Clapton Common, London, E5 9BA, 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 Charities Act 2011.

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.

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.

Fairview Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

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.

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.

Fairview Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	<u>52,200</u>	<u>52,200</u>	<u>49,000</u>	<u>49,000</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charitable donations	39,000	39,000	53,873	53,873
Support costs	<u>752</u>	<u>752</u>	<u>1,040</u>	<u>1,040</u>
	<u>39,752</u>	<u>39,752</u>	<u>54,913</u>	<u>54,913</u>

Fairview Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Charitable donations	39,000	–	39,000	53,873
Governance costs	–	752	752	1,040
	<u>39,000</u>	<u>752</u>	<u>39,752</u>	<u>54,913</u>

7. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	720	720

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

9. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	3,600	2,880

10. Analysis of charitable funds

Unrestricted funds

	At 1 May 2020	Income	Expenditure	At 30 April 2021
	£	£	£	£
General funds	<u>1,472</u>	<u>52,200</u>	<u>(39,752)</u>	<u>13,920</u>

	At 1 May 2019	Income	Expenditure	At 30 April 2020
	£	£	£	£
General funds	<u>7,385</u>	<u>49,000</u>	<u>(54,913)</u>	<u>1,472</u>

Fairview Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	17,520	17,520
Creditors less than 1 year	(3,600)	(3,600)
Net assets	<u>13,920</u>	<u>13,920</u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	4,352	4,352
Creditors less than 1 year	(2,880)	(2,880)
Net assets	<u>1,472</u>	<u>1,472</u>