

# BEIS CHANA LIMITED

England & Wales · Charity number 1137822

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06959818](#)

**Registered** 2010-09-06

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

## Contact

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**Address** 19 Northfield Road  
London  
N16 5RL

**Phone** 02088008805

**Email** [rb.beischana@gmail.com](mailto:rb.beischana@gmail.com)

## Activities

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**Objects:** I THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION AMONGST WOMEN OF THE JEWISH FAITH IN ACCORDANCE WITH THE PRINCIPLES OF CHABAD PHILOSOPHYII THE ADVANCEMENT OF ORTHODOX JEWISH RELIGIOUS EDUCATION AND EDUCATION GENERALLY AMONGST WOMEN OF THE JEWISH FAITHIII THE RELIEF OF POVERTY ILLNESS INFIRMITY AND DISTRESS PRIMARILY BUT NOT EXCLUSIVELY AMONGST PERSONS OF THE JEWISH FAITH ANDIV SUCH OTHER PURPOSES AS MAY FROM TIME TO TIME BE CHARITABLE ACCORDING TO ENGLISH LAW AS THE DIRECTORS OF THE COMPANY SHALL DETERMINE

**Activities:** The charity's objects and principal activities are:a) The advancement of the Orthodox Jewish Religion and education amongst women of the Jewish faith in accordance with the principles of Chabad philosophy. b) The relief of poverty illness infirmity and distress primarily but not exclusively amongst persons of the Jewish faith.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Hackney
- Haringey

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£43,468	£39,348	-	-
2024-07-31	£19,788	£24,767	-	-
2023-07-31	£39,858	£28,899	-	-
2022-07-31	£20,331	£21,395	-	-
2021-07-31	£23,417	£12,479	-	-

## Trustees

Name	Role	Appointed
Frieda SUDAK		
MYRNA POTASH BA		2014-06-10
RAHEL DAVIDOFF		
Raskin Bassie		2016-07-27

**BEIS CHANA LIMITED**

England & Wales - Charity number 1137822

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# Accounts

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**REGISTERED COMPANY NUMBER: 06959818 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1137822**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**  
**FOR**  
**BEIS CHANA LIMITED**

Raffingers Holdings Limited  
Chartered Accountants  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

**BEIS CHANA LIMITED**

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**for the year ended 31 July 2025**

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**REPORT OF THE TRUSTEES**  
**for the year ended 31 July 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects and principal activities are:

- a) The advancement of the Orthodox Jewish Religion amongst women of the Jewish faith in accordance with the principles of Chabad philosophy.
- b) The advancement of Orthodox Jewish Religious education and education generally amongst women of the Jewish faith.
- c) The relief of poverty illness infirmity and distress primarily but not exclusively amongst persons of the Jewish faith.
- d) Such other purposes as may from time to time be charitable according to English law as the directors of the company shall determine.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charitable company for the public benefit are detailed in the 'Objectives and Activities' section of this report and the main activities undertaken in order to carry out the charitable company's aims for the public benefit are outlined under 'Achievements and Performance' below.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Beis Chana has provided support, activities and classes on a range of different topics both religious and secular for Jewish women and girls in a format which is sensitive to and appropriate for the religious ethos of its participants. Thanks to our hardworking volunteers Beis Chana is used seven days a week, often from 9am-11pm providing services and support.

During the year under review income increased from £19,788 to £43,468. Expenses also decreased from £24,767 to £39,348.

**FINANCIAL REVIEW**

**Investment policy and objectives**

Under its Memorandum of Association the charity has power to invest in any way the trustees wish.

**Reserves policy**

The trustees have established the level of free reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on educational and grant activities and receiving resources through voluntary donations and grants. The trustees consider that the ideal level of reserves for the year ended 31 July 2025 would be three months of resources expended which is approximately £9,000 (2024: £6,000).

The actual reserves as at 31 July 2025 were £29,184 (2024: £25,064), and are considered adequate.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of the Beis Chana Limited.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 July 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The board of trustees administers the charity. The board meets quarterly.

**Induction and training of new trustees**

New trustees are given a full induction by one of the current trustees. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06959818 (England and Wales)

**Registered Charity number**

1137822

**Registered office**

19 Northfield Road  
London  
N16 5RP

**Trustees**

Mrs R Davidoff  
Mrs F Sudak  
Mrs M Potash  
Mrs B Raskin

**Independent Examiner**

Yedidya Zaiden FCCA  
Raffingers Holdings Limited  
Chartered Accountants  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

Approved by order of the board of trustees on 10 February 2026 and signed on its behalf by:

Mrs R Davidoff - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BEIS CHANA LIMITED**

**Independent examiner's report to the trustees of Beis Chana Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

**Responsibilities and basis of report**

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

Yedidya Zaiden FCCA

Raffingers Holdings Limited  
Chartered Accountants  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

10 February 2026

**BEIS CHANA LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 July 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	23,257	20,001	43,258	11,854
Investment income	3	210	-	210	7,934
<b>Total</b>		<u>23,467</u>	<u>20,001</u>	<u>43,468</u>	<u>19,788</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Outreach and education		<u>30,955</u>	<u>8,393</u>	<u>39,348</u>	<u>24,767</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	10	(7,488) <u>4,217</u>	11,608 <u>(4,217)</u>	4,120 <u>-</u>	(4,979) <u>-</u>
<b>Net movement in funds</b>		<u>(3,271)</u>	<u>7,391</u>	<u>4,120</u>	<u>(4,979)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>20,847</u>	<u>4,217</u>	<u>25,064</u>	<u>30,043</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>17,576</u></u>	<u><u>11,608</u></u>	<u><u>29,184</u></u>	<u><u>25,064</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**BEIS CHANA LIMITED (REGISTERED NUMBER: 06959818)**

**BALANCE SHEET**

**31 July 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	2,583	-	2,583	945
<b>CURRENT ASSETS</b>					
Cash at bank		16,193	11,608	27,801	25,393
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,200)	-	(1,200)	(1,274)
<b>NET CURRENT ASSETS</b>		<u>14,993</u>	<u>11,608</u>	<u>26,601</u>	<u>24,119</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>17,576</u>	<u>11,608</u>	<u>29,184</u>	<u>25,064</u>
<b>NET ASSETS</b>		<u>17,576</u>	<u>11,608</u>	<u>29,184</u>	<u>25,064</u>
<b>FUNDS</b>	10				
Unrestricted funds				17,576	20,847
Restricted funds				11,608	4,217
<b>TOTAL FUNDS</b>				<u>29,184</u>	<u>25,064</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BALANCE SHEET - continued**

**31 July 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 February 2026 and were signed on its behalf by:

Mrs R Davidoff - Trustee

## **BEIS CHANA LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the year ended 31 July 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Assessment of going concern**

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

##### **Exemption from preparing cash flow statement**

The financial statements do not include a cash flow statement because the charitable company, as a small reporting entity, is exempt from the requirements to prepare such a statement under Charities SORP (FRS 102) Update Bulletin 1, Module 14.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**BEIS CHANA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2025**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The company is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Pt. 11, Ch. 3 of the Corporation Tax Act 2010 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

**Creditors and provision**

Creditors and provision are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provision are recognised at the moment the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payments where such discounting is material.

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations and membership fees	23,258	11,854
Grants	20,000	-
	<u>43,258</u>	<u>11,854</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Rents received	-	7,800
Deposit account interest	210	134
	<u>210</u>	<u>7,934</u>

**BEIS CHANA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2025**

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Outreach and education	37,993	1,355	39,348
	<u>37,993</u>	<u>1,355</u>	<u>39,348</u>

**5. SUPPORT COSTS**

	Governance costs £
Outreach and education	1,355
	<u>1,355</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	862	315
	<u>862</u>	<u>315</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 August 2024	1,466	774	2,240
Additions	-	2,500	2,500
	<u>1,466</u>	<u>3,274</u>	<u>4,740</u>
At 31 July 2025	1,466	3,274	4,740
	<u>1,466</u>	<u>3,274</u>	<u>4,740</u>
<b>DEPRECIATION</b>			
At 1 August 2024	847	448	1,295
Charge for year	155	707	862
	<u>1,002</u>	<u>1,155</u>	<u>2,157</u>
At 31 July 2025	1,002	1,155	2,157
	<u>1,002</u>	<u>1,155</u>	<u>2,157</u>
<b>NET BOOK VALUE</b>			
At 31 July 2025	464	2,119	2,583
	<u>464</u>	<u>2,119</u>	<u>2,583</u>
At 31 July 2024	619	326	945
	<u>619</u>	<u>326</u>	<u>945</u>

**BEIS CHANA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2025**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other creditors	-	134
Accrued expenses	1,200	1,140
	<u>1,200</u>	<u>1,274</u>

**10. MOVEMENT IN FUNDS**

	At 1.8.24	Net movement in funds	Transfers between funds	At 31.7.25
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	20,847	(7,488)	4,217	17,576
<b>Restricted funds</b>				
LB Hackney	4,217	-	(4,217)	-
National Lottery	-	11,608	-	11,608
	<u>4,217</u>	<u>11,608</u>	<u>(4,217)</u>	<u>11,608</u>
<b>TOTAL FUNDS</b>	<u>25,064</u>	<u>4,120</u>	<u>-</u>	<u>29,184</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	23,467	(30,955)	(7,488)
<b>Restricted funds</b>			
National Lottery	20,001	(8,393)	11,608
	<u>43,468</u>	<u>(39,348)</u>	<u>4,120</u>
<b>TOTAL FUNDS</b>	<u>43,468</u>	<u>(39,348)</u>	<u>4,120</u>

**BEIS CHANA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2025**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	17,791	3,056	20,847
<b>Restricted funds</b>			
LB Hackney	7,133	(2,916)	4,217
National Lottery	5,119	(5,119)	-
	<u>12,252</u>	<u>(8,035)</u>	<u>4,217</u>
<b>TOTAL FUNDS</b>	<u><u>30,043</u></u>	<u><u>(4,979)</u></u>	<u><u>25,064</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,788	(16,732)	3,056
<b>Restricted funds</b>			
LB Hackney	-	(2,916)	(2,916)
National Lottery	-	(5,119)	(5,119)
	<u>-</u>	<u>(8,035)</u>	<u>(8,035)</u>
<b>TOTAL FUNDS</b>	<u><u>19,788</u></u>	<u><u>(24,767)</u></u>	<u><u>(4,979)</u></u>

**11. RELATED PARTY DISCLOSURES**

During the year there were receipts totalling £2,400 (2024: £4,200) from one of the trustees of the charity.

**BEIS CHANA LIMITED**

England & Wales - Charity number 1137822

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# Accounts

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**REGISTERED COMPANY NUMBER: 06959818 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1137822**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**  
**FOR**  
**BEIS CHANA LIMITED**

Raffingers LLP  
Chartered Certified Accountants  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

**BEIS CHANA LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2023**

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**REPORT OF THE TRUSTEES**  
**for the year ended 31 July 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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 charity's objects and principal activities are:

- a) The advancement of the Orthodox Jewish Religion amongst women of the Jewish faith in accordance with the principles of Chabad philosophy.
- b) The advancement of Orthodox Jewish Religious education and education generally amongst women of the Jewish faith.
- c) The relief of poverty illness infirmity and distress primarily but not exclusively amongst persons of the Jewish faith.
- d) Such other purposes as may from time to time be charitable according to English law as the directors of the company shall determine.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charitable company for the public benefit are detailed in the 'Objectives and Activities' section of this report and the main activities undertaken in order to carry out the charitable company's aims for the public benefit are outlined under 'Achievements and Performance' below.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Beis Chana has provided support, activities and classes on a range of different topics both religious and secular for Jewish women and girls in a format which is sensitive to and appropriate for the religious ethos of its participants. Thanks to our hardworking volunteers Beis Chana is used seven days a week, often from 9am-11pm providing services and support.

During the year under review income increased from £20,331 to £39,858. Expenses increased from £21,395 to £28,899.

**FINANCIAL REVIEW**

**Investment policy and objectives**

Under its Memorandum of Association the charity has power to invest in any way the trustees wish.

**Reserves policy**

The trustees have established the level of free reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on educational and grant activities and receiving resources through voluntary donations and grants. The trustees consider that the ideal level of reserves for the year ended 31 July 2023 would be three months of resources expended which is approximately £6,000 (2022 - £5,500).

The actual reserves as at 31 July 2023 were £30,043 (2022 - £19,084), and are considered adequate.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New Trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of the Beis Chana Limited.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 July 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The board of trustees administers the charity. The board meets quarterly.

**Induction and training of new trustees**

New trustees are given a full induction by one of the current trustees. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06959818 (England and Wales)

**Registered Charity number**

1137822

**Registered office**

19 Northfield Road  
London  
N16 5RP

**Trustees**

Mrs R Davidoff  
Mrs F Sudak  
Mrs M Potash  
Mrs B Raskin

Approved by order of the board of trustees on 12 April 2024 and signed on its behalf by:

Mrs R Davidoff - Trustee

**BEIS CHANA LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 July 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	14,483	17,300	31,783	20,330
Investment income	3	8,075	-	8,075	1
<b>Total</b>		<u>22,558</u>	<u>17,300</u>	<u>39,858</u>	<u>20,331</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Outreach and Education		<u>23,851</u>	<u>5,048</u>	<u>28,899</u>	<u>21,395</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,293)	12,252	10,959	(1,064)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		19,084	-	19,084	20,148
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>17,791</u>	<u>12,252</u>	<u>30,043</u>	<u>19,084</u>

The notes form part of these financial statements

**BEIS CHANA LIMITED (REGISTERED NUMBER: 06959818)**

**BALANCE SHEET**

**31 July 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,260	-	1,260	1,679
<b>CURRENT ASSETS</b>					
Cash at bank		17,745	12,252	29,997	18,588
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,214)	-	(1,214)	(1,183)
<b>NET CURRENT ASSETS</b>		<u>16,531</u>	<u>12,252</u>	<u>28,783</u>	<u>17,405</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		17,791	12,252	30,043	19,084
<b>NET ASSETS</b>		<u>17,791</u>	<u>12,252</u>	<u>30,043</u>	<u>19,084</u>
<b>FUNDS</b>	10				
Unrestricted funds				17,791	19,084
Restricted funds				12,252	-
<b>TOTAL FUNDS</b>				<u>30,043</u>	<u>19,084</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BEIS CHANA LIMITED (REGISTERED NUMBER: 06959818)**

**BALANCE SHEET - continued**  
**31 July 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 April 2024 and were signed on its behalf by:

Mrs R Davidoff - Trustee

The notes form part of these financial statements

**BEIS CHANA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 July 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Assessment of going concern**

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

**Exemption from preparing cash flow statement**

The financial statements do not include a cash flow statement because the charitable company, as a small reporting entity, is exempt from the requirements to prepare such a statement under Charities SORP (FRS 102) Update Bulletin 1, Module 14.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**BEIS CHANA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

**Creditors and provision**

Creditors and provision are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provision are recognised at the moment the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payments where such discounting is material.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations and membership fees	16,124	17,830
Grants	15,659	2,500
	<u>31,783</u>	<u>20,330</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Rents received	8,075	-
Deposit account interest	-	1
	<u>8,075</u>	<u>1</u>

**BEIS CHANA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2023**

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Outreach and Education	27,701	1,198	28,899

**5. SUPPORT COSTS**

	Governance costs £
Outreach and Education	1,198

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	419	561

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 August 2022 and 31 July 2023	1,466	774	2,240
<b>DEPRECIATION</b>			
At 1 August 2022	367	194	561
Charge for year	274	145	419
At 31 July 2023	641	339	980
<b>NET BOOK VALUE</b>			
At 31 July 2023	825	435	1,260
At 31 July 2022	1,099	580	1,679

**BEIS CHANA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other creditors	134	133
Accrued expenses	1,080	1,050
	1,214	1,183
	1,214	1,183

**10. MOVEMENT IN FUNDS**

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	19,084	(1,293)	17,791
<b>Restricted funds</b>			
LB Hackney	-	7,133	7,133
National Lottery	-	5,119	5,119
	-	12,252	12,252
	19,084	10,959	30,043
<b>TOTAL FUNDS</b>	19,084	10,959	30,043

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	22,558	(23,851)	(1,293)
<b>Restricted funds</b>			
LB Hackney	7,700	(567)	7,133
National Lottery	9,600	(4,481)	5,119
	17,300	(5,048)	12,252
	39,858	(28,899)	10,959
<b>TOTAL FUNDS</b>	39,858	(28,899)	10,959

**BEIS CHANA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 July 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
<b>Unrestricted funds</b>			
General fund	20,148	(1,064)	19,084
<b>TOTAL FUNDS</b>	<u>20,148</u>	<u>(1,064)</u>	<u>19,084</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	20,331	(21,395)	(1,064)
<b>TOTAL FUNDS</b>	<u>20,331</u>	<u>(21,395)</u>	<u>(1,064)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2023 or 31 July 2022.