

# BRITISH FRIENDS OF SEEACH SOD

England & Wales · Charity number 1149062

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2012-09-24

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

## Contact

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**Address** 163 Kyverdale Road  
London  
N16 6PS

**Phone** 02082117872

**Email** [accounts@lachmansmith.co.uk](mailto:accounts@lachmansmith.co.uk)

## Activities

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**Objects:** THE FURTHERANCE OF THE RELIGIOUS EDUCATION OF THE STUDENTS AT SEEACH SOD SCHOOL FOR CHILDREN WITH SPECIAL NEEDS IN ISRAEL BY THE PROVISION OF GRANTS AND OTHER FINANCIAL ASSISTANCE; PROVISION OF EDUCATION SO THAT THE PUPILS AT THE SCHOOL ARE PREPARED FOR THE OPPORTUNITIES AND RESPONSIBILITIES OF LATER LIFE.

**Activities:** To provide support and fundraising for Seeach Sod- a non-profit which provides educational, welfare, and health services to people with intellectual disabilities and autism in Israel. With over 50 years of expertise in the field, Seeach Sod enriches the lives of over 1,600 children and adults each day, and empowers them to reach their full potential as integrated members of society.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, Disability, Religious Activities
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

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- Israel
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£107,981	£100,735	-	-
2024-01-31	£25,946	£1,502	-	-
2023-01-31	£42,086	£38,161	-	-
2022-01-31	£15,615	£17,381	-	-
2021-01-31	£18,463	£18,726	-	-

## Trustees

Name	Role	Appointed
Libby Winegarten		2019-09-15
Moshe Winegarten		2019-09-15
SIMI BARD		2012-08-26
Toby Kahan		2012-08-26

**BRITISH FRIENDS OF SEEACH SOD**

England & Wales - Charity number 1149062

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# Accounts

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**CHARITY REGISTRATION NUMBER - 1148062**

**BRITISH FRIENDS OF SEEACH  
SOD**

**Accounts**

**For the year ended 31 January 2025**

**British Friends Of Seach Sod**

**Summary Information the year ended 31 January 2025**

**1 Constitution**

British Friends of Seach Sod is constituted by a constitution dated 1<sup>st</sup> February 2012 and registered with the charity commission on 24<sup>th</sup> September 2012.

**2 Registered number**

1149062

**3 Address**

163 Kyverdale Road  
London  
N16 6PS

**4 Trustees during the year**

Mrs Toby Kahan  
Mrs Simi Bard  
Mrs Libby Winegarten  
Mr Moshe Winegarten

**5 Agents and Advisers**

Independent Examiner  
Gary Harris FCA  
Chartered Accountant  
Brulimar House  
Jubilee Road  
M24 2LX

**British Friends Of Seach Sod**

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British Friends of Seesach Sod

**Independent Examiner's Report to the Trustees of British Friends of Seesach Sod**

I report on the accounts of British Friends of Seesach Sod for the year ended 31 January 2025, which are set out on pages 7 to 9.

**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 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) 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 Commission. 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:

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



..... Date .....

**Gary Harris FCA  
Chartered Accountant  
Brulmar House  
Jubilee Road  
M24 2LX**

**British Friends of Seeach Sod  
Financial Statements year ended 31/01/2025**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' March 2011 in preparing the financial statements of the Charity.

**OBJECTIVES AND ACTIVITIES**

**PUBLIC BENEFIT**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

The trustees have complied with their duty of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

***Grant Making Policy***

The Trustees meet quarterly and, depending on the level of reserves, discuss what level of support the Charity can make. The Charity also receives requests for support and discusses these at their meetings. A decision to support must, be approved by the majority of the Trustees.

The principal objectives of the Charity are:

The furtherance of the religious education of the students at Seeach Sod school for children with special needs in Israel by the provision of grants and other financial assistance; provision of education so that the pupils at the school are prepared for the opportunities and responsibilities of later life.

**ACHIEVEMENTS AND PERFORMANCE**

At the end of the year the charity has surplus funds of £36,737 available to donate to the Seeach Sod Organization. (2024 : £29,491)

Monies are raised by way of charitable donations received from companies and individuals.

## **FINANCIAL REVIEW**

### **Investment Policy**

All funds during the year were held in one bank account.

### **Reserve Policy**

The charity retains sufficient reserves to meet urgent appeals.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted by a constitution dated 1<sup>st</sup> February 2012 and registered with the charity commission on 24<sup>th</sup> September 2012 under charity number 1149062.

The trustees in office in the year were as follows:

Mrs Toby Kahan  
Mrs Simi Bard  
Mrs Libby Winegarten  
Mr Moshe Winegarten

The power of appointing a new trustee or trustees hereof shall be vested in a majority in number of the trustees. If there is only one trustee for the time being the provision of section 36 trustees act 1925 shall have affect.

## **RISK MANAGEMENT**

The trustees regularly undertake a review of the major risks to which the charity is exposed, and systems designed to mitigate those risks are considered on an ongoing basis.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are set out on page 2 and form part of this report.

The trustees declare they have approved the trusteeed report above.

**SIGNED ON BEHALF OF THE BOARD OF TRUSTEES:**

L.W.

**Libby Winegarten (Trustee)**  
**10<sup>th</sup> November 2025**

**BRITISH FRIENDS OF SEEACH SOD**

**Statement Of Financial Activities  
For the year ended 31st January 2025**

	<u>2025</u>	<u>2024</u>
	£	£
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Donations and legacies	<u>107,881</u>	<u>25,946</u>
<b>Total Income</b>	<u>107,881</u>	<u>25,946</u>
<b>Resources Expensed</b>		
Charitable activities	100,075	-
Other	-	842
Accountancy	660	860
<b>Total Expenditure</b>	<u>100,735</u>	<u>1,502</u>
<b>NET INCOME / (EXPENDITURE)</b>	<b>7,246</b>	<b>24,444</b>
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>29,491</u>	<u>5,047</u>
Total funds carried forward	<u>36,737</u>	<u>29,491</u>

All of the above amounts relate to continuing activities.

BRITISH FRIENDS OF SEEACH BOB  
 Balance sheet  
 As at 31st January 2025

	<u>2025</u>	<u>2024</u>
	£	£
<b>CURRENT ASSETS</b>		
Cash at bank in hand	37,397	50,181
<b>LESS CURRENT LIABILITIES</b>		
Creditors	<u>660</u>	<u>660</u>
	<u>36 737</u>	<u>29 481</u>
Represented by -		
<b>FUNDS OF THE CHARITY</b>		
UNRESTRICTED FUNDS - SURPLUS	36 737	29 481
	<u>36 737</u>	<u>29 481</u>

The financial statements were approved by the Board of Trustees on 10/11/2025 and was signed on its behalf by:

ON BEHALF OF THE BOARD:

L.W.

.....

Libby Winegarten

BRITISH FRIENDS OF SEEACH SOD

Notes to the Financial Statements  
For the period ended 31st January 2028

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in with the financial reporting standard applicable in the UK and republic of Ireland (FRS 102) issued on 18 July 2014, and with the Charities Act 2011

**Donations**

Donations are included in the year in which they are received, which is when the charity becomes entitled to the resource.

**Resources expended**

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 irrecoverable of VAT.

**Taxation**

The charity is exempt from tax on its charitable activities.

**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.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

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

**BRITISH FRIENDS OF SEEACH SOD**

England & Wales - Charity number 1149062

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# Accounts

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**CHARITY REGISTRATION NUMBER - 1149062**

**BRITISH FRIENDS OF SEEACH  
SOD**

Accounts

For the year ended 31 January 2024

British Friends Of Seeach Sod

Summary information the year ended 31 January 2024

**1 Constitution**

British Friends of Seeach Sod is constituted by a constitution dated 1<sup>st</sup> February 2012 and registered with the charity commission on 24<sup>th</sup> September 2012.

**2 Registered number**

1149062

**3 Address**

163 Kyverdale Road  
London  
N16 6PS

**4 Trustees during the year**

Mrs Toby Kahan  
Mrs Simi Bard  
Mrs Libby Winegarten  
Mr Moshe Winegarten

**5 Agents and Advisers**

Independent Examiner  
Gary Harris FCA  
Chartered Accountant  
Brulimar House  
Jubilee Road  
M24 2LX

British Friends Of Seeach Sod

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British Friends of Seeach Sod

Independent Examiner's Report to the Trustees of British Friends of Seeach Sod

I report on the accounts of British Friends of Seeach Sod for the year ended 31 January 2024, which are set out on pages 7 to 9.

**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 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) 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 Commission. 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:

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date 13/11/24

Gary Harris FCA  
Chartered Accountant  
Brulimar House  
Jubilee Road  
M24 2LX

**British Friends of Seeach Sod**  
**Financial Statements year ended 31/01/2024**

The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 January 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' March 2011 in preparing the financial statements of the Charity.

**OBJECTIVES AND ACTIVITIES**

**PUBLIC BENEFIT**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

The trustees have complied with their duty of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

The board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

***Grant Making Policy***

The Trustees meet quarterly and, depending on the level of reserves, discuss what level of support the Charity can make. The Charity also receives requests for support and discusses these at their meetings. A decision to support must, be approved by the majority of the Trustees.

The principal objectives of the Charity are:

The furtherance of the religious education of the students at Seeach Sod school for children with special needs in Israel by the provision of grants and other financial assistance; provision of education so that the pupils at the school are prepared for the opportunities and responsibilities of later life.

**ACHIEVEMENTS AND PERFORMANCE**

At the end of the year the charity has surplus funds of £29,491 available to donate to the Seeach Sod Organization. (The charity made donations of some £38,000 in the year ended 31<sup>st</sup> January 2023)

Monies are raised by way of charitable donations received from companies and individuals.

## **FINANCIAL REVIEW**

### **Investment Policy**

All funds during the year were held in one bank account.

### **Reserve Policy**

The charity retains sufficient reserves to meet urgent appeals.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted by a constitution dated 1<sup>st</sup> February 2012 and registered with the charity commission on 24<sup>th</sup> September 2012 under charity number 1149062.

The trustees in office in the year were as follows:

Mrs Toby Kahan  
Mrs Simi Bard  
Mrs Libby Winegarten  
Mr Moshe Winegarten

The power of appointing a new trustee or trustees hereof shall be vested in a majority in number of the trustees. If there is only one trustee for the time being the provision of section 36 trustees act 1925 shall have affect.

## **RISK MANAGEMENT**

The trustees regularly undertake a review of the major risks to which the charity is exposed, and systems designed to mitigate those risks are considered on an ongoing basis.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are set out on page 2 and form part of this report.

The trustees declare they have approved the trustee report above.

## **SIGNED ON BEHALF OF THE BOARD OF TRUSTEES:**

Toby Kahan (Trustee)  
30<sup>th</sup> October 2024

*T. Kahan*

05/11/24

**BRITISH FRIENDS OF SEEACH SOD**

**Statement Of Financial Activities  
For the year ended 31st January 2023**

	<u>2024</u>	<u>2023</u>
	£	£
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Donations and legacies	25,946	42,086
<b>Total income</b>	<u>25,946</u>	<u>42,086</u>
<b>Resources Expensed</b>		
Charitable activities	-	38,000
Other	842	161
Accountancy	660	-
<b>Total Expenditure</b>	<u>1,502</u>	<u>38,161</u>
<b>NET INCOME / (EXPENDITURE)</b>	24,444	3,925
<b>Reconciliation of funds</b>		
Total funds brought forward	5,047	1,122
Total funds carried forward	<u>29,491</u>	<u>5,047</u>

All of the above amounts relate to continuing activities.

BRITISH FRIENDS OF SEEACH SOD  
Balance sheet  
As at 31st January 2024

	2024	2023
	£	£
<b>CURRENT ASSETS</b>		
Cash at bank in hand	30,151	5,047
<b>LESS CURRENT LIABILITIES</b>		
Creditors	660	-
	29,491	5,047
Represented by -		
<b>FUNDS OF THE CHARITY</b>		
UNRESTRICTED FUNDS - SURPLUS	29,491	5,047
	29,491	5,047

The financial statements were approved by the Board of Trustees on 30/10/2024 and were signed on its behalf by:

ON BEHALF OF THE BOARD:

T. Kahan      05/11/24

Toby Kahan

**BRITISH FRIENDS OF SEEACH SOD**

**Notes to the Financial Statements  
For the period ended 31st January 2024**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in with the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011

**Donations**

Donations are included in the year in which they are received, which is when the charity becomes entitled to the resource.

**Resources expended**

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 irrecoverable of VAT.

**Taxation**

The charity is exempt from tax on its charitable activities.

**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. Restriction arises 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.

**BRITISH FRIENDS OF SEEACH SOD**

England & Wales - Charity number 1149062

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# Accounts

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**BRITISH FRIENDS OF SEEACH  
SOD**

REGISTERED CHARITY NUMBER 1149062

TRUSTEES' REPORT

- and -

ACCOUNTS

FROM 1 FEBRUARY 2022

TO

31 JANUARY 2023

## **BRITISH FRIENDS OF SEEACH SOD**

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## **BRITISH FRIENDS OF SEEACH SOD**

### REFERENCE AND ADMINISTRATIVE DETAILS

#### ***TRUSTEES***

Mrs Toby Kahan  
Mrs Simi Bard  
Mrs Libby Winegarten  
Mr Moshe Winegarten

#### ***CHARITY'S CONTACT AND PRINCIPAL ADDRESS***

Mrs Toby Kahan  
69 St Andrews Mews  
London  
N16 5HR

#### ***DETAILS OF FORMATION***

The Charity is constituted by a Constitution dated 1 February 2012 and registered with the Charity Commission on 24 September 2012 under Charity Number 1149062

#### ***BANKERS***

Barclays Bank plc

#### ***INDEPENDENT EXAMINER***

Frank.S. Lachman  
Chartered Accountants

# BRITISH FRIENDS OF SEEACH SOD

## TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 JANUARY 2023

The Trustees of British Friends of Seeach Sod ("the Charity") present their Annual Report along with the Accounts of the Charity for the year from 1 February 2022 to 31 January 2023. The Accounts have been prepared in accordance with the Accounting Policies set out on Pages 7 & 8 and comply with the Charity's Declaration of Trust and applicable law.

- **OBJECTIVES AND ACTIVITIES**

***Charities and Public Benefit***

The Trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the Charity complies with that guidance.

***Grant Making Policy***

The Trustees meet quarterly and, depending on the level of reserves, discuss what level of support the Charity can make. The Charity also receives requests for support and discusses these at their meetings. A decision to support must, be approved by the majority of the Trustees.

The principal objectives of the Charity are:

The furtherance of the religious education of the students at Seeach Sod school for children with special needs in Israel by the provision of grants and other financial assistance; provision of education so that the pupils at the school are prepared for the opportunities and responsibilities of later life.

- **ACHIEVEMENTS AND PERFORMANCE**

During the current year, the Trustees are delighted to announce that the Charity made donations of some £38,000 in the year ended 31 January 2023 (2022: £17,000) to the Seeach Sod Organisation

Monies are raised by way of Charitable Donations received from companies and individuals

- **FINANCIAL REVIEW**

***Investment Policy***

The Charity holds all of its surplus funds in one Bank Account.

***Reserves Policy***

The Charity retains sufficient reserves to meet urgent appeals.

## **BRITISH FRIENDS OF SEEACH SOD**

TRUSTEES' ANNUAL REPORT *(Continued)*

FOR THE YEAR ENDED 31 JANUARY 2023

- ***STRUCTURE, GOVERNANCE AND MANAGEMENT***

The Charity is constituted by a Constitution dated 1 February 2012 and registered with the Charity Commission on 24 September 2012 under Charity Number 1149062

The Trustees in office in the year were as follows:

Mrs Toby Kahan  
Mrs Simi Bard  
Mrs Libby Winegarten  
Mr Moshe Winegarten

The power of appointing a new Trustee or Trustees hereof shall be vested in a majority in number of the Trustees or, if there is only one Trustee for the time being the provisions of Section 36 Trustees Act 1925 shall have affect.

### ***Risk Management***

The Trustees regularly undertake a review of the major risks to which the Charity is exposed, and systems designed to mitigate those risks are considered on an ongoing basis.

The only risk which the Trustees have currently identified would be a fall in interest rates. The Trustees mitigate this risk by regularly monitoring high street bank interest rates.

- ***REFERENCE AND ADMINISTRATIVE DETAILS***

Reference and Administrative Details are set out on Page 1 and form part of this report.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees.



**Toby Kahan**  
Trustee

*Dated 26.10.2023*

INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
**BRITISH FRIENDS OF SEEACH SOD** ("the Charity")

*Registered Charity Number 1149062*

FOR THE YEAR 1 FEBRUARY 2022 TO 31 JANUARY 2023

I report on the Accounts of the Charity for the year 1 February 2022 to 31 January 2023 set out on Pages 5 to 10.

***Respective Responsibilities of the Trustees and Independent 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.

It is my responsibility to:

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

***Basis of Independent Examiner's Statement***

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the 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:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 130 of the Act; and
  - to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



FRANK.S. LACHMAN  
*Chartered Accountants*  
16b North End Road  
London  
NW11 7PH

26.10.2023

## BRITISH FRIENDS OF SEEACH SOD

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR FROM 1 FEBRUARY 2022 TO 31 JANUARY 2023

	Note	2023 £	2022 £
<b><i>INCOMING RESOURCES</i></b>			
<b><i>Income and Endowments from:</i></b>			
Donations and Legacies	(2)	42,086	15,615
Investments	(2)	—	—
<b><i>Total Income</i></b>	(6)	42,086	15,615
		—	—
<b><i>RESOURCES EXPENDED</i></b>			
<b><i>Expenditure on:</i></b>			
<b><i>CHARITABLE ACTIVITIES</i></b>	(3)	(38,000)	(17,000)
<b><i>OTHER</i></b>	(4)	<u>(161)</u>	<u>(381)</u>
<b><i>Total Expenditure</i></b>	(6)	(38,161)	(17,381)
		—	—
<b><i>NET INCOME/(EXPENDITURE)</i></b>		3,925	(1,766)
<b><i>RECONCILIATION OF FUNDS</i></b>			
<b><i>Total Funds Brought Forward</i></b>		<u>1,122</u>	<u>2,888</u>
<b><i>Total Funds Carried Forward</i></b>	(6)	<u>£5,047</u>	<u>£1,122</u>

The Notes on Pages 7 to 10 form part of these Accounts.

## BRITISH FRIENDS OF SEEACH SOD

*Registered Charity Number 1149062*

## BALANCE SHEET

AS AT 31 JANUARY 2023

	Note	2023 £	2022 £
<b><i>CURRENT ASSETS</i></b>			
Cash at Bank and in Hand		5,047	1,122
<b><i>CREDITORS:</i></b> Amounts falling due within one year	(5)	—	—
<b><i>NET ASSETS</i></b>		<u>£5,047</u>	<u>£1,122</u>
<b><i>FUNDS OF THE CHARITY</i></b>			
Unrestricted Funds – Surplus	(6)	<u>£5,047</u>	<u>£1,122</u>

These Accounts were approved on 26.10.2023 and signed on behalf of all of the Trustees.

Trustee

**Toby Kahan**

The Notes on Pages 7 to 10 form part of these Accounts.

# BRITISH FRIENDS OF SEEACH SOD

## NOTES TO THE ACCOUNTS – 31 JANUARY 2023

### 1. *ACCOUNTING POLICIES*

#### a. *Basis of Accounting*

These Accounts have been prepared in accordance with the historical cost convention and in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (the Charities SORP FRS 102) (“SORP”).
- The Financial Reporting Standard applicable in the UK and Ireland FRS 102 Section 1A – Small Entities (“FRS 102”).
- The Charities Act 2011 (“the Act”).

The Charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Charity’s ability to continue as a going concern.

#### b. *Voluntary Income*

##### *Donations*

Voluntary Income comprises Donations Receivable.

#### c. *Investment Income*

Investment Income comprises Interest Receivable and is accounted for on an accruals basis.

#### d. *Charitable Activities*

Charitable Activities comprise Donations and Expenses Payable which are charged in the year in which the payment of funds is conveyed to the recipient and fundraising expenses.

#### e. *Liability Recognition*

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

## BRITISH FRIENDS OF SEEACH SOD

NOTES TO THE ACCOUNTS – 31 JANUARY 2023 *(Continued)*

1. **ACCOUNTING POLICIES** *(Continued)*

f. **Fund Accounting**

The Unrestricted Fund held by the Charity is made up as follows:

General Reserve	This represents funds that can be used in accordance with the objects of the Charity at the discretion of the Trustees.
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g. **Assets**

The company has no fixed assets

**Debtors**

Debtors (including loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently they are measured at the cash or other consideration expected to be received.

h. **Liabilities**

**Creditors**

The Charity has Creditors which are measured at settlement amounts less any trade discounts.

**ANALYSIS OF INCOMING RESOURCES**

2. **DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations Receivable from Limited Companies and Individuals	42,086	15,615
	=====	=====

**INVESTMENTS**

Interest Receivable	£ -	£ -
	==	==

## BRITISH FRIENDS OF SEEACH SOD

NOTES TO THE ACCOUNTS – 31 JANUARY 2023 *(Continued)*

### *ANALYSIS OF RESOURCES EXPENDED*

#### 3. *CHARITABLE ACTIVITIES*

##### *Analysis of Grants/Donations and expenses*

	£
Education	38,000
	-----
	£38,000
	=====

Grants to particular Institutions that are material in the context of Grants to Institutions were made to the following Institutions for the following purposes:

Name of Institution	Purpose	Total Number of Grants Paid	Total Amount of Grants Paid £
Seeach Sod	Education	1	38,000

## BRITISH FRIENDS OF SEEACH SOD

NOTES TO THE ACCOUNTS – 31 JANUARY 2023 *(Continued)*

4.	<b><i>OTHER</i></b>	2023	2022
		£	£
	Bank Charges and Interest	59	318
	Sundry	102	63
		==	==

***Governance Costs***

Independent Examiner's fees for reporting on the Accounts	£Nil	£Nil
	==	==

There were no fees paid to the Independent Examiner who acts on an Honorary basis.

5.	<b><i>CREDITORS:</i></b> Amounts falling due within one year	2023	2022
		£	£
	Other Creditors	£Nil	£Nil
		===	==

6.	<b><i>UNRESTRICTED FUNDS</i></b>	
		Statement of Financial Activities £
	At 1 February 2022	1,122
	Income and Endowments	42,086
	Expenditure	<u>(38,161)</u>
	At 31 January 2023	<u>£5,047</u>

7. ***TRANSACTIONS WITH RELATED PARTIES***

There were no related transactions with the Trustees in the year

8. ***TRUSTEES' EXPENSES***

No expenses or remuneration were paid to the Trustees in the year under review or the previous year.

9. ***EMPLOYEES***

With the exception of the Trustees, the Charity had no employees in either the current or previous year.