

# **BIRAH TRUST**

## **FINANCIAL ACCOUNTS YEAR ENDED 31 MARCH 2021**

**CHARITY COMMISSION NO: 1154454**

**BIRAH TRUST**  
**LEGAL & ADMINISTRATIVE DETAILS**

Trustees: C S Goldfinger  
R L Goldfinger  
M Saberski

Governing Document: Trust Deed

Charity Registration No. 1154454

Bankers: National Westminster Bank Plc  
Lloyds Bank Plc

Principal Address: 29 Darenth Road  
London N166EP

Accountant: Rothfeld & Co  
Medcar House  
149A Stamford Hill  
London N16 5LL

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIRAH TRUST**

I report on the accounts of the Trust for the year ended 31 March 2021 which are set out on pages 5 to 6.

### **Respective Responsibilities of Trustee and Examiner**

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43 (7)(b) of the Act, whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you, as trustee, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent Examiner's Statement**

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

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

- to keep accounting records in accordance with section 41 of the Act;  
and
- to prepare accounts with accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

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

**Rothfeld & Co.**  
**Accountants**  
Medcar House  
149A Stamford Hill  
London N16 5LL

30 January 2022

**BIRAH TRUST**  
**CHARITY COMMISSION NO. 1154454**  
**Trustees Report for Year Ended 31<sup>ST</sup> March 2021**

The Trustees present the accounts for the year ended 31<sup>st</sup> March 2021 and Balance Sheet at that date.

Constitution etc.

Legal and Administrative details are shown on page 2

Activities

The Trust continued in its activities of raising funds for distribution to needy individuals and Charitable institutions in the UK, a registered charity engaged in rehabilitation and support.

Reserves

The Charity's liquid reserves are considered adequate for its activities.

The trustees are responsible for preparing the Trustee's report and financial statements according to Law. The trustees are responsible for keeping proper accounting records

The Trustees have authorised the above report

.....TRUSTEE

30 January 2022

**BIRAH TRUST**  
**Statement of Financial Activities**  
**for the year ended 31<sup>st</sup> March 2021**

<b><u>Incoming Resources</u></b>		<b><u>2021</u></b>	<b><u>2020</u></b>
		<b><u>£</u></b>	<b><u>£</u></b>
Income	2	<u>54,396</u>	<u>64,262</u>
		54,396	64,262
<b><u>Resources Expended</u></b>			
Charitable Activities	3,4	<u>72,167</u>	<u>103,941</u>
Total Resources Expended		72,167	103,941
Net Incoming (Outgoing) Resources		<u>-17,771</u>	<u>-39,679</u>

**BIRAH TRUST**  
**Balance Sheet**  
**As at 31<sup>st</sup> March 2021**

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b><u>Fixed Asset</u></b>			
Investment	5	85,425	85,425
<b><u>Current Asset</u></b>			
Debtors	6	436,375	366,375
Cash at Bank		3,040	4,911
<b><u>Creditors</u></b>	7	(171,351)	(85,451)
(Amounts falling due within one year)			
Net Current Assets		<u>268,064</u>	<u>285,835</u>
Net Assets		<u>353,489</u>	<u>371,260</u>
<b><u>Charity Funds</u></b>			
Balance at 1 <sup>st</sup> April 2020		371,260	410,939
Incoming (Outgoing) Resources for year		<u>(17,771)</u>	<u>(39,679)</u>
Total funds as at 31 <sup>st</sup> March 2021		353,489	371,260

.....Trustee

30 January 2022

**BIRAH TRUST**  
**Notes to the financial statements**  
**For the year ended 31 March 2021**

**1. Accounting Policies**

**1.1. Accounting convention**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

**1.2. Income**

Income is received by way of donations and is included in full in the Statement of Financial Activities when received.

**1.3. Expenditure**

Liabilities are recognised in the year in which they are incurred,

<b>2. Voluntary Income</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
HMRC Charities	15,396	14,662
Donation Received	<u>39,000</u>	<u>49,600</u>
	54,396	64,262

<b>3. Charitable Activities</b>	<b>2021</b>	<b>2020</b>
<b>Grants</b>	<b>£</b>	<b>£</b>
Grants to institutions	<u>71,967</u>	<u>103,741</u>
Total	71,967	103,741

<b>4. Governance Costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank Charges	0	0
Independent Examiner fee	<u>200</u>	<u>200</u>
	200	200

**BIRAH TRUST****Notes to the financial statements continued**

<b>5. Investment</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Shares in investment company	85,425	85,425
<b>6. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Loan to investment company	436,375	366,375
<b>7. Creditors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Loan from Trustee	169,300	83,600
Accruals	<u>2,051</u>	<u>1,851</u>
	171,351	85,451