

BIRAH TRUST

FINANCIAL ACCOUNTS YEAR ENDED 31 MARCH 2022

CHARITY COMMISSION NO: 1154454

BIRAH TRUST
LEGAL & ADMINISTRATIVE DETAILS

Trustees: M Y Goldfinger
R L Goldfinger
R Dym
M Saberski

Governing Document: Trust Deed

Charity Registration No. 1154454

Bankers: National Westminster Bank Plc
Lloyds Bank Plc

Principal Address: 29 Darenth Road
London N16 6EP

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 2022 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 2023

BIRAH TRUST
CHARITY COMMISSION NO. 1154454
Trustees Report for Year Ended 31ST March 2022

The Trustees present the accounts for the year ended 31st March 2022 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 2023

BIRAH TRUST
Statement of Financial Activities
for the year ended 31st March 2022

<u>Incoming Resources</u>		<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
Income	2	<u>36,675</u>	<u>54,396</u>
		36,675	54,396
<u>Resources Expended</u>			
Charitable Activities	3,4	<u>39,110</u>	<u>72,167</u>
Total Resources Expended		39,110	72,167
Net Incoming (Outgoing) Resources		<u>-2,435</u>	<u>--17,771</u>

BIRAH TRUST
Balance Sheet
As at 31st March 2022

		2022	2021
		£	£
<u>Fixed Asset</u>			
Investment	5	85,425	85,425
<u>Current Asset</u>			
Debtors	6	436,375	436,375
Cash at Bank		4,555	3,040
<u>Creditors</u>	7	(175,301)	(171,351)
(Amounts falling due within one year)			
Net Current Assets		<u>265,629</u>	<u>268,064</u>
Net Assets		<u>351,054</u>	<u>353,489</u>
<u>Charity Funds</u>			
Balance at 1 st April 2021		353,489	371,260
Incoming (Outgoing) Resources for year		<u>(2,435)</u>	<u>(17,771)</u>
Total funds as at 31 st March 2022		351,054	353,489

.....Trustee

30 January 2023

BIRAH TRUST
Notes to the financial statements
For the year ended 31 March 2022

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,

2. Voluntary Income	2022	2021
	£	£
HMRC Charities	22,175	15,396
Donation Received	<u>14,500</u>	<u>39,000</u>
	36,675	54,396

3. Charitable Activities

Grants	2022	2021
	£	£
Grants to institutions	<u>38,710</u>	<u>71,967</u>
Total	38,710	71,967

4. Governance Costs	2022	2021
	£	£
Bank Charges	0	0
Independent Examiner fee	<u>400</u>	<u>200</u>
	400	200

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

5. Investment	2022	2021
	£	£
Shares in investment company	85,425	85,425
6. Debtors	2022	2021
	£	£
Loan to investment company	436,375	436,375
7. Creditors	2022	2021
	£	£
Loan from Trustee	173,250	169,300
Accruals	<u>2,051</u>	<u>2,051</u>
	175,301	171,351