

BABA SALI TRUST

England & Wales · Charity number 1156564

Details

Status Registered

Legal form Trust

Registered 2014-04-08

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

Contact

Address 10 Shirehall Gardens
London
NW4 2QS

Phone 07917423647

Activities

Objects: THE OBJECTS ARE THE ADVANCEMENT OF THE JEWISH RELIGION IN THE UNITED KINGDOM, FRANCE, ISRAEL AND/OR SUCH OTHER COUNTRIES AS THE TRUSTEES IN THEIR DISCRETION MAY DECIDE BY PROVIDING FUNDING TO HELP JEWISH CHILDREN FROM POOR BACKGROUNDS TO RECEIVE A JEWISH RELIGIOUS EDUCATION AND BY PROVIDING FINANCIAL ASSISTANCE TO ENABLE PERSONS OF THE JEWISH FAITH WHO ARE IN NEED TO OBSERVE AND PERFORM THE RITES AND PRACTICES OF THE JEWISH RELIGION AND TO MEET THE COSTS AND EXPENSES OF JEWISH HOLY DAYS, SABBATHS AND FESTIVALS AND RELIGIOUS ITEMS.

Activities: The Objects are to provide relief of financial hardship amongst persons of the Jewish faith who are in need and live in the UK, France, Israel and/or such other countries as the Trustees in their discretion may decide by providing financial assistance to enable them to observe and perform the rites and practices of the Jewish religion

Classification

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

Geography

- France
- Israel
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,930	£13,840	-	-
2024-03-31	£26,650	£26,136	-	-
2023-03-31	£2,980	£9,338	-	-
2022-03-31	£3,310	£8,469	-	-
2021-03-31	£15,937	£20,339	-	-

Trustees

Name	Role	Appointed
JONATHAN REGIS AMOUYAL		2014-02-19
RIVKA BENGUIGUI		2014-02-19
SIMON TOBELEM		2014-02-19

BABA SALI TRUST

England & Wales - Charity number 1156564

Accounts

CHARITY REGISTRATION NUMBER: 1156564

Baba Sali Trust
Unaudited Financial Statements
FOR THE YEAR ENDED 31 March 2024

Baba Sali Trust
Financial Statements
Year ended 31 March 2024

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Baba Sali Trust

Year ended 31 March 2024

Trustees' annual report

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Baba Sali Trust
Charity registration number	1156564
Principal office	10 Shirehall Gardens London NW4 2QS United Kingdom

The trustees	J Amouyal S Tobelem R Benguigui
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Structure, governance and management

The Baba Sali Trust is registered as a charity with the Charity Commission and was established on 14th February 2014. 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. 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.

The appointment and recruitment of new Trustees is as laid out in the Trust Deed. New Trustees would be trained as deemed appropriate.

The charity's Trust Deed authorises the Trustees to make and hold investments.

Public Benefit

Each year the trustees review their objectives and activities to ensure that they continue to reflect the trustees aims. In carrying out their review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public benefit guidance with specific crag to the advancement of the Orthodox Jewish Religion and all of its facets for the public benefit.

Baba Sali Trust

Year ended 31 March 2024

Trustees' annual report

Objectives and activities

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

- 1) The relief of financial hardship amongst persons of the Jewish faith who are in need and live in the United Kingdom, France and Israel.
- 2) The advancement of the Orthodox Jewish faith
- 3) The advancement of Orthodox Jewish religious education
- 4) The relief of poverty, sickness and infirmity amongst members of the Jewish faith and such other purposes as are charitable according to English Law.

Achievements and performance

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

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 31 March 2024, incoming resources amounted to £26,650 (2023 - £2,980) and resources expended amounted to £26,136 (2023 - £9,337).

At 31 March 2024, the charity had a total unrestricted fund balance of £9,954. There have been no changes in the accounting policies of the charity during the year.

Plans for future periods

The trustees intend to continue performing at similar levels to the current period which has been most satisfactory.

The trustees' annual report was approved on 3 February 2025 and signed on behalf of the board of trustees by:

J Amouyal
Trustee

Baba Sali Trust

Year ended 31 March 2024

Statement of financial activities (including income and expenditure account)

Income and endowments	Notes	<u>2024</u>		<u>2023</u>
		Unrestricted funds £	Total funds	Total funds £
Donations and legacies		26,650	26,650	2,980
Total income		<u>26,650</u>	<u>26,650</u>	<u>2,980</u>
Expenditure				
Expenditure on charitable activities		<u>26,136</u>	<u>26,136</u>	<u>9,338</u>
Total expenditure		<u>26,136</u>	<u>26,136</u>	<u>9,338</u>
Net income/(expenditure)		515	515	(6,358)
Reconciliation of funds		9,439	9,439	15,797
Total funds carried forward		<u>9,954</u>	<u>9,954</u>	<u>9,439</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Baba Sali Trust

Year ended 31 March 2024

Statement of financial position

	Notes	2024	2023
Current assets			
Cash at bank and in hand		10,836	11,139
		<u>10,836</u>	<u>11,139</u>
Creditors: amounts falling due within one year		882	1,700
Net current assets		<u>9,954</u>	<u>9,439</u>
Total assets less current liabilities		9,954	9,439
NET ASSETS		<u>£ 9,954</u>	<u>£ 9,439</u>
Funds of the charity			
Unrestricted funds		9,954	9,439
Total charity funds		<u>£ 9,954</u>	<u>£ 9,439</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 February 2025, and are signed on behalf of the board by:

J Amouyal

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 10 Shirehall Gardens, Hendon, London, NW4 2QS, 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 Companies Act 2006.

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.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

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.

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 and events.
- 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.

Baba Sali Trust

Notes to the accounts for the year ended 31 March 2024

4 Donations and legacies	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	£	2024 £	£	2023 £

Donations

Donations	26,650	26,650	2,980	2,980
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5 Expenditure on charitable activities by fund type

	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	£	2024 £	£	2023 £
Charitable activity	26,000	26,000	8,391	8,391
Support costs	136	136	947	947
	<hr/>	<hr/>	<hr/>	<hr/>
	26,136	26,136	9,338	9,338

6 Trustee remuneration and expenses

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

7 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	882	1,700
	<hr/>	<hr/>
	882	1,700