

BEIS HATALMUD TRUST

England & Wales · Charity number 1168216

Details

Status Registered

Legal form Trust

Registered 2016-07-14

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

Contact

Address 86 Hillside Road
London
N15 6NB

Phone 02082117049

Email beishatalmudlondon@gmail.com

Activities

Objects: I.THE PREVENTION OR RELIEF OF POVERTY PARTICULARLY BUT NOT EXCLUSIVELY IN THE LONDON BOROUGH OF HACKNEY BY PROVIDING: GRANTS, ITEMS OR SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.II. TO PROMOTE THE EDUCATION OF THE PUBLIC BY DEVELOPING THEIR MENTAL, PHYSICAL AND MORAL CAPABILITIES THROUGH EDUCATIONAL ACTIVITIES OR IN ANY OTHER WAY THE CHARITY TRUSTEES DEEM FIT.

Activities: 1) The prevention or relief of poverty particularly but not exclusively in the London Borough of Hackney by providing grants, items or services to individuals in need and/or charities, or other organisations working .2) to promote the education of the public by developing their mental, physical and moral capabilities through educational activities or in any other way the charity trustees deem fit.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£595,703	£640,098	£18,191	0
2023-11-30	£650,731	£654,228	£62,586	0
2022-11-30	£450,284	£467,854	-	-
2021-11-30	£442,884	£415,588	-	-
2020-11-30	£499,190	£478,269	-	-

Trustees

Name	Role	Appointed
MICHOEL SHARF	Chair	2016-07-14
BENJAMIN GOLDBERGER		2016-07-14
DONIEL KLEIMAN		2014-06-14
Harvey Charles Freudenberger		2016-06-14
MOSHE URI SCHLESINGER		2016-07-14

BEIS HATALMUD TRUST

England & Wales - Charity number 1168216

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024
FOR
BEIS HATALMUD TRUST**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

BEIS HATALMUD TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Cash Flow Statement	6
Notes to the Cash Flow Statement	7
Notes to the Financial Statements	8 to 12

BEIS HATALMUD TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30 November 2024. 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 principal objectives of the charity are:

The prevention or relief of poverty particularly but not exclusively in the London Borough of Hackney by providing: grants, items or services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

To promote the education of the public by developing their mental, physical and moral capabilities through educational activities or in any other way the charity trustees deem fit.

Significant activities

The financial results of the Company's activities for the period ended 30 November 2024 are fully reflected in the attached financial statements together with the notes thereon.

The trustees are satisfied with the results and activities of the company for the year and do not anticipate any significant changes in the forthcoming year.

Public benefit

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

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charitable company.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year under review the charity received donations that amounted to £595,703 (2023: £650,731) and paid donations and grants that amounted to £396,880 (2023: £331,980) in line with its charitable objectives.

FINANCIAL REVIEW

Reserves policy

The charity maintains unrestricted free reserve at a level adequate to meet its short term operational obligation.

Going concern

The trustees believe that the charity has enough resources to continue for in foreseeable future.

FUTURE PLANS

There are no current plans to change the activities or modus operandi in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a trust deed and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The charity does not currently intend to recruit any new trustees. Should this status change in the future, the trustees will adopt a suitable policy to recruit and train new trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

BEIS HATALMUD TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168216

Principal address

86 HILLSIDE ROAD
LONDON
N15 6NB

Trustees

M Sharf
M Schlesinger
B Goldberger
H C Freudenberger
D Kleiman

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 1 September 2025 and signed on its behalf by:

M Schlesinger - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEIS HATALMUD TRUST**

Independent examiner's report to the trustees of BEIS HATALMUD TRUST

I report to the charity trustees on my examination of the accounts of BEIS HATALMUD TRUST (the Trust) for the year ended 30 November 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M A Venitt, A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

1 September 2025

BEIS HATALMUD TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2024**

	Notes	30.11.24 Unrestricted fund £	30.11.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	595,703	650,731
EXPENDITURE ON			
Raising funds	3	242,018	321,408
Charitable activities	4		
Charitable activities		396,880	331,980
Other		1,200	840
Total		<u>640,098</u>	<u>654,228</u>
NET INCOME/(EXPENDITURE)		(44,395)	(3,497)
RECONCILIATION OF FUNDS			
Total funds brought forward		62,586	66,083
TOTAL FUNDS CARRIED FORWARD		<u><u>18,191</u></u>	<u><u>62,586</u></u>

The notes form part of these financial statements

BEIS HATALMUD TRUST**BALANCE SHEET
30 NOVEMBER 2024**

	Notes	30.11.24 Unrestricted fund £	30.11.23 Total funds £
CURRENT ASSETS			
Cash at bank		30,213	74,128
CREDITORS			
Amounts falling due within one year	10	(12,022)	(11,542)
NET CURRENT ASSETS		<u>18,191</u>	<u>62,586</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		18,191	62,586
NET ASSETS		<u>18,191</u>	<u>62,586</u>
FUNDS	11		
Unrestricted funds		<u>18,191</u>	<u>62,586</u>
TOTAL FUNDS		<u>18,191</u>	<u>62,586</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 September 2025 and were signed on its behalf by:

B Goldberger - Trustee

M Schlesinger - Trustee

M Sharf - Trustee

The notes form part of these financial statements

BEIS HATALMUD TRUST
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	30.11.24 £	30.11.23 £
Cash flows from operating activities			
Cash generated from operations	1	(43,915)	(3,377)
Net cash used in operating activities		<u>(43,915)</u>	<u>(3,377)</u>
Change in cash and cash equivalents in the reporting period		<u>(43,915)</u>	<u>(3,377)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>74,128</u>	<u>77,505</u>
Cash and cash equivalents at the end of the reporting period		<u><u>30,213</u></u>	<u><u>74,128</u></u>

The notes form part of these financial statements

BEIS HATALMUD TRUST

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 NOVEMBER 2024**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.11.24	30.11.23
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(44,395)	(3,497)
Adjustments for:		
Increase in creditors	480	120
Net cash used in operations	<u>(43,915)</u>	<u>(3,377)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.12.23	Cash flow	At 30.11.24
	£	£	£
Net cash			
Cash at bank	74,128	(43,915)	30,213
	<u>74,128</u>	<u>(43,915)</u>	<u>30,213</u>
Total	<u>74,128</u>	<u>(43,915)</u>	<u>30,213</u>

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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. 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.

2. DONATIONS AND LEGACIES

	30.11.24	30.11.23
	£	£
Donations	595,703	650,731
	<u> </u>	<u> </u>

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024**

3. RAISING FUNDS

Investment management costs

	30.11.24	30.11.23
	£	£
Books	1,107	1,339
Cleaning	284	504
Holidays and play scheme	-	45,150
Light and heat	13,941	10,714
Office expenses	1,362	914
Payroll	9,162	4,208
Food and milk	125,155	59,539
Rent payable	26,150	26,350
Repairs and maintenance	18,336	35,859
Travel and meetings	4,602	5,778
Fund raising	22,036	40,029
Advertising	7,983	4,395
Educational help	11,900	8,689
Medical help	-	16,500
Weddings and Bar Mitzvahs	-	50,240
Relief of poverty	-	11,200
	<u>242,018</u>	<u>321,408</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<u>396,660</u>	<u>220</u>	<u>396,880</u>

5. GRANTS PAYABLE

	30.11.24	30.11.23
	£	£
Charitable activities	<u>396,660</u>	<u>331,980</u>

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024**

6. SUPPORT COSTS

	Governance costs
	£
Other resources expended	1,200
Charitable activities	220
	1,420
	1,420

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 nor for the year ended 30 November 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2024 nor for the year ended 30 November 2023.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.24	30.11.23
Staff	1	1
	1	1
	1	1

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	650,731
	650,731
EXPENDITURE ON	
Raising funds	321,408
Charitable activities	
Charitable activities	331,980
Other	840
Total	654,228
NET INCOME/(EXPENDITURE)	(3,497)
RECONCILIATION OF FUNDS	
Total funds brought forward	66,083
	66,083
TOTAL FUNDS CARRIED FORWARD	62,586

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.24	30.11.23
	£	£
Other creditors	12,022	11,542
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.12.23	Net movement in funds	At 30.11.24
	£	£	£
Unrestricted funds			
General fund	62,586	(44,395)	18,191
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>62,586</u>	<u>(44,395)</u>	<u>18,191</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	595,703	(640,098)	(44,395)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>595,703</u>	<u>(640,098)</u>	<u>(44,395)</u>

Comparatives for movement in funds

	At 1.12.22	Net movement in funds	At 30.11.23
	£	£	£
Unrestricted funds			
General fund	66,083	(3,497)	62,586
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>66,083</u>	<u>(3,497)</u>	<u>62,586</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	650,731	(654,228)	(3,497)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>650,731</u>	<u>(654,228)</u>	<u>(3,497)</u>

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2024**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.22 £	Net movement in funds £	At 30.11.24 £
Unrestricted funds			
General fund	66,083	(47,892)	18,191
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>66,083</u>	<u>(47,892)</u>	<u>18,191</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,246,434	(1,294,326)	(47,892)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,246,434</u>	<u>(1,294,326)</u>	<u>(47,892)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2024.

BEIS HATALMUD TRUST

England & Wales - Charity number 1168216

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023
FOR
BEIS HATALMUD TRUST**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

BEIS HATALMUD TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Cash Flow Statement	6
Notes to the Cash Flow Statement	7
Notes to the Financial Statements	8 to 12

BEIS HATALMUD TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 30 November 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 principal objectives of the charity are:

The prevention or relief of poverty particularly but not exclusively in the London Borough of Hackney by providing: grants, items or services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

To promote the education of the public by developing their mental, physical and moral capabilities through educational activities or in any other way the charity trustees deem fit.

Significant activities

The financial results of the Company's activities for the period ended 30 November 2023 are fully reflected in the attached financial statements together with the notes thereon.

The trustees are satisfied with the results and activities of the company for the year and do not anticipate any significant changes in the forthcoming year.

Public benefit

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

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charitable company.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review, the charity received donations totalling £650,731 (2022: £450,284) and made donations and grants totalling £331,980 (2022: £189,020) in line with its charitable objectives.

FINANCIAL REVIEW

Reserves policy

The charity maintains unrestricted free reserve at a level adequate to meet its short term operational obligation.

Going concern

The trustees believe that the charity has enough resources to continue for in foreseeable future.

FUTURE PLANS

There are no current plans to change the activities or modus operandi in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a trust deed and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The charity does not currently intend to recruit any new trustees. Should this status change in the future, the trustees will adopt a suitable policy to recruit and train new trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

BEIS HATALMUD TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168216

Principal address

86 HILLSIDE ROAD
LONDON
N15 6NB

Trustees

M Sharf
M Schlesinger
B Goldberger
H C Freudenberger
D Kleiman

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 18 March 2024 and signed on its behalf by:

M Schlesinger - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEIS HATALMUD TRUST**

Independent examiner's report to the trustees of BEIS HATALMUD TRUST

I report to the charity trustees on my examination of the accounts of BEIS HATALMUD TRUST (the Trust) for the year ended 30 November 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M A Venitt, A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

18 March 2024

BEIS HATALMUD TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2023**

	Notes	30.11.23 Unrestricted fund £	30.11.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	650,731	450,284
EXPENDITURE ON			
Raising funds	3	321,408	278,064
Charitable activities	4		
Charitable activities		331,980	189,020
Other		840	770
Total		<u>654,228</u>	<u>467,854</u>
NET INCOME/(EXPENDITURE)		(3,497)	(17,570)
RECONCILIATION OF FUNDS			
Total funds brought forward		66,083	83,653
TOTAL FUNDS CARRIED FORWARD		<u><u>62,586</u></u>	<u><u>66,083</u></u>

The notes form part of these financial statements

BEIS HATALMUD TRUST

**BALANCE SHEET
30 NOVEMBER 2023**

	Notes	30.11.23 Unrestricted fund £	30.11.22 Total funds £
CURRENT ASSETS			
Cash at bank		74,128	77,505
CREDITORS			
Amounts falling due within one year	10	(11,542)	(11,422)
NET CURRENT ASSETS		<u>62,586</u>	<u>66,083</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		62,586	66,083
NET ASSETS		<u>62,586</u>	<u>66,083</u>
FUNDS	11		
Unrestricted funds		<u>62,586</u>	<u>66,083</u>
TOTAL FUNDS		<u>62,586</u>	<u>66,083</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 March 2024 and were signed on its behalf by:

B Goldberger - Trustee

M Schlesinger - Trustee

M Sharf - Trustee

BEIS HATALMUD TRUST
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 NOVEMBER 2023

	Notes	30.11.23 £	30.11.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(3,377)</u>	<u>(17,320)</u>
Net cash used in operating activities		<u>(3,377)</u>	<u>(17,320)</u>
Change in cash and cash equivalents in the reporting period		<u>(3,377)</u>	<u>(17,320)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>77,505</u>	<u>94,825</u>
Cash and cash equivalents at the end of the reporting period		<u><u>74,128</u></u>	<u><u>77,505</u></u>

The notes form part of these financial statements

BEIS HATALMUD TRUST

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 NOVEMBER 2023**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.11.23	30.11.22
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(3,497)	(17,570)
Adjustments for:		
Increase in creditors	120	250
Net cash used in operations	<u>(3,377)</u>	<u>(17,320)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.12.22	Cash flow	At 30.11.23
	£	£	£
Net cash			
Cash at bank	77,505	(3,377)	74,128
	<u>77,505</u>	<u>(3,377)</u>	<u>74,128</u>
Total	<u>77,505</u>	<u>(3,377)</u>	<u>74,128</u>

The notes form part of these financial statements

BEIS HATALMUD TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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. 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.

2. DONATIONS AND LEGACIES

	30.11.23	30.11.22
	£	£
Donations	650,731	450,284

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023**

3. RAISING FUNDS

Investment management costs

	30.11.23	30.11.22
	£	£
Books	1,339	741
Cleaning	504	679
Holidays and play scheme	45,150	46,598
Light and heat	10,714	5,830
Office expenses	914	764
Payroll	4,208	13,160
Food and milk	59,539	78,429
Rent payable	26,350	29,500
Repairs and maintenance	35,859	13,606
Travel and meetings	5,778	5,788
Fund raising	40,029	11,592
Advertising	4,395	1,662
COVID help	-	7,500
Educational help	8,689	1,072
Improvements	-	3,293
Medical help	16,500	4,750
Weddings and Bar Mitzvahs	50,240	42,200
Relief of poverty	11,200	10,900
	<u>321,408</u>	<u>278,064</u>

4. CHARITABLE ACTIVITIES COSTS

		Grant funding of activities (see note 5) £
Charitable activities		<u>331,980</u>

5. GRANTS PAYABLE

	30.11.23	30.11.22
	£	£
Charitable activities	<u>331,980</u>	<u>189,020</u>

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023**

6. SUPPORT COSTS

	Governance costs £ 840 <u> </u>
Other resources expended	

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.11.23	30.11.22
Staff	1	2
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	450,284 <u> </u>
EXPENDITURE ON	
Raising funds	278,064
Charitable activities	
Charitable activities	189,020
Other	770 <u> </u>
Total	467,854 <u> </u>
NET INCOME/(EXPENDITURE)	(17,570)
RECONCILIATION OF FUNDS	
Total funds brought forward	83,653 <u> </u>
TOTAL FUNDS CARRIED FORWARD	66,083 <u> </u>

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.23	30.11.22
	£	£
Other creditors	11,542	11,422
	<u>11,542</u>	<u>11,422</u>

11. MOVEMENT IN FUNDS

	At 1.12.22	Net movement in funds	At 30.11.23
	£	£	£
Unrestricted funds			
General fund	66,083	(3,497)	62,586
	<u>66,083</u>	<u>(3,497)</u>	<u>62,586</u>
TOTAL FUNDS	<u>66,083</u>	<u>(3,497)</u>	<u>62,586</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	650,731	(654,228)	(3,497)
	<u>650,731</u>	<u>(654,228)</u>	<u>(3,497)</u>
TOTAL FUNDS	<u>650,731</u>	<u>(654,228)</u>	<u>(3,497)</u>

Comparatives for movement in funds

	At 1.12.21	Net movement in funds	At 30.11.22
	£	£	£
Unrestricted funds			
General fund	83,653	(17,570)	66,083
	<u>83,653</u>	<u>(17,570)</u>	<u>66,083</u>
TOTAL FUNDS	<u>83,653</u>	<u>(17,570)</u>	<u>66,083</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	450,284	(467,854)	(17,570)
	<u>450,284</u>	<u>(467,854)</u>	<u>(17,570)</u>
TOTAL FUNDS	<u>450,284</u>	<u>(467,854)</u>	<u>(17,570)</u>

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2023**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.21 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	83,653	(21,067)	62,586
TOTAL FUNDS	83,653	(21,067)	62,586

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,101,015	(1,122,082)	(21,067)
TOTAL FUNDS	1,101,015	(1,122,082)	(21,067)

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2023.

BEIS HATALMUD TRUST

England & Wales - Charity number 1168216

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022
FOR
BEIS HATALMUD TRUST**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

BEIS HATALMUD TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9

BEIS HATALMUD TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 30 November 2022. 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 principal objectives of the charity are:

The prevention or relief of poverty particularly but not exclusively in the London Borough of Hackney by providing: grants, items or services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

To promote the education of the public by developing their mental, physical and moral capabilities through educational activities or in any other way the charity trustees deem fit.

Significant activities

The financial results of the Company's activities for the period ended 30 November 2022 are fully reflected in the attached financial statements together with the notes thereon.

The trustees are satisfied with the results and activities of the company for the year and do not anticipate any significant changes in the forthcoming year.

Public benefit

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

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charitable company.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review, the charity received donations totalling £450,284 (2021: £442,884) and made donations and grants totalling £189,020 (2021: £192,580) in line with its charitable objectives

FINANCIAL REVIEW

Reserves policy

The charity maintains unrestricted free reserve at a level adequate to meet its short term operational obligation.

Going concern

The trustees believe that the charity has enough resources to continue for in foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The charity does not currently intend to recruit any new trustees. Should this status change in the future, the trustees will adopt a suitable policy to recruit and train new trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

BEIS HATALMUD TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168216

Principal address

86 HILLSIDE ROAD
LONDON
N15 6NB

Trustees

M Sharf
M Schlesinger
B Goldberger
H C Freudenberger
D Kleiman

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 16 May 2023 and signed on its behalf by:

M Schlesinger - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEIS HATALMUD TRUST**

Independent examiner's report to the trustees of BEIS HATALMUD TRUST

I report to the charity trustees on my examination of the accounts of BEIS HATALMUD TRUST (the Trust) for the year ended 30 November 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M A Venitt, A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

16 May 2023

BEIS HATALMUD TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2022**

	Notes	30.11.22 Unrestricted fund £	30.11.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		450,284	442,884
EXPENDITURE ON			
Raising funds	2	278,064	222,658
Charitable activities			
Charitable activities		189,020	192,580
Other		770	350
Total		467,854	415,588
NET INCOME/(EXPENDITURE)		(17,570)	27,296
RECONCILIATION OF FUNDS			
Total funds brought forward		83,653	56,357
TOTAL FUNDS CARRIED FORWARD		66,083	83,653

The notes form part of these financial statements

BEIS HATALMUD TRUST

**BALANCE SHEET
30 NOVEMBER 2022**

	Notes	30.11.22 Unrestricted fund £	30.11.21 Total funds £
CURRENT ASSETS			
Cash at bank		77,505	94,825
CREDITORS			
Amounts falling due within one year	5	(11,422)	(11,172)
NET CURRENT ASSETS		<u>66,083</u>	<u>83,653</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		66,083	83,653
NET ASSETS		<u>66,083</u>	<u>83,653</u>
FUNDS	6		
Unrestricted funds		<u>66,083</u>	<u>83,653</u>
TOTAL FUNDS		<u>66,083</u>	<u>83,653</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2023 and were signed on its behalf by:

B Goldberger - Trustee

M Schlesinger - Trustee

M Sharf - Trustee

BEIS HATALMUD TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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. 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.

2. RAISING FUNDS

Investment management costs

	30.11.22	30.11.21
	£	£
Books	741	2,300
Cleaning	679	1,351
Furnishings	-	1,200
Holidays and play scheme	46,598	32,651
Light and heat	5,830	5,305
Office expenses	764	884
Payroll	13,160	11,631
Refreshments	78,429	57,481
Rent payable	29,500	27,900
Repairs and maintenance	13,606	2,036
Travel and meetings	5,788	1,686
Fund raising	11,592	70
Advertising	-	6,951
	<hr/>	<hr/>
Carried forward	206,687	151,446

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2022**

2. RAISING FUNDS - continued

Investment management costs - continued

	30.11.22	30.11.21
	£	£
Brought forward	206,687	151,446
COVID help	7,500	14,300
Educational help	1,072	6,595
Gifts for donors	1,662	1,117
Improvements	3,293	4,100
Medical help	4,750	7,500
Weddings and Bar Mitzvahs	53,100	37,600
	<u>278,064</u>	<u>222,658</u>
	<u>278,064</u>	<u>222,658</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>442,884</u>
 EXPENDITURE ON	
Raising funds	222,658
 Charitable activities	
Charitable activities	192,580
Other	<u>350</u>
Total	<u>415,588</u>
 NET INCOME	 27,296
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>56,357</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>83,653</u></u>

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2022**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.22	30.11.21
	£	£
Other creditors	<u>11,422</u>	<u>11,172</u>

6. MOVEMENT IN FUNDS

	At 1.12.21	Net movement in funds	At 30.11.22
	£	£	£
Unrestricted funds			
General fund	83,653	(17,570)	66,083
	<u>83,653</u>	<u>(17,570)</u>	<u>66,083</u>
TOTAL FUNDS	<u>83,653</u>	<u>(17,570)</u>	<u>66,083</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	450,284	(467,854)	(17,570)
	<u>450,284</u>	<u>(467,854)</u>	<u>(17,570)</u>
TOTAL FUNDS	<u>450,284</u>	<u>(467,854)</u>	<u>(17,570)</u>

Comparatives for movement in funds

	At 1.12.20	Net movement in funds	At 30.11.21
	£	£	£
Unrestricted funds			
General fund	56,357	27,296	83,653
	<u>56,357</u>	<u>27,296</u>	<u>83,653</u>
TOTAL FUNDS	<u>56,357</u>	<u>27,296</u>	<u>83,653</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	442,884	(415,588)	27,296
	<u>442,884</u>	<u>(415,588)</u>	<u>27,296</u>
TOTAL FUNDS	<u>442,884</u>	<u>(415,588)</u>	<u>27,296</u>

BEIS HATALMUD TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2022**

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.20 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	56,357	9,726	66,083
TOTAL FUNDS	<u>56,357</u>	<u>9,726</u>	<u>66,083</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	893,168	(883,442)	9,726
TOTAL FUNDS	<u>893,168</u>	<u>(883,442)</u>	<u>9,726</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2022.

BEIS HATALMUD TRUST

England & Wales - Charity number 1168216

Accounts

Beis Hatalmud Trust

Report

and

Financial

Statements

For The Year Ended

30 November 2021

Charity Number 1168216

Beis Hatalmud Trust

	Contents	Page
Legal and Administrative Information		1
Report of The Trustees		2 and 3
Statement Of Financial Activities		4
Balance Sheet		5
Notes forming part of the financial statements		6 and 7
Accountant's Report		8

Beis Hatalmud Trust

Trustees

Mr. Harvey Charles Freudenberger
Mr. Doniel Kleiman
Mr. Benjamn Goldberger
Mr. Michoel Sharf
Mr. Moshe Uri Schlesinger

Administration Address

86 Hillside Road
South Tottenham
London N15 6NB

Charity Number 1168216

Beis Hatalmud Trust
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 30 November 2021.

Status and Administration

The Charity, constituted by trust deed, dated 12th November 2015, and is a Registered Charity.

Charitable Objects

The Charity's Objects to provide education and self development skills, are to prevent poverty, to make Charitable Grants to the local Community and in other places, as the Trustees see fit.

Trustees

The Trustees in office throughout the year were

Mr. Harvey Charles Freudenberger

Mr. Doniel Kleiman

Mr. Benjamn Goldberger

Mr. Michael Sharf

Mr. Moshe Uri Schlesinger

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

Beis Hatalmud Trust
Report of the Trustees

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Political and Charitable Donations

During the year, the Charity made grants and donations of £192,580 (2020 £301,086)

Approved by The Trustees of Beis Hatalmud Trust on 10 January 2022,
and signed on behalf of them all.

Trustee
Mr. Harvey Charles Freudenberger

Beis Hatalmud Trust

Statement Of Financial Activities

For The Year Ended 30 November 2021

	Notes	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects	2	442,884	442,884	499,190
Investment Income and Interest		<u>0</u>	<u>0</u>	<u>0</u>
Donations		442,884	442,884	499,190
		<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		442,884	442,884	499,190
RESOURCES EXPENDED				
Costs of Generating Funds				
Cost of Generating Costs		70	70	<u>19,355</u>
Net Incoming Resources Available For Charitable Application		442,814	442,814	479,835
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		415,168	415,168	458,564
Support Costs				
Interest on Charity's Property	3	0	0	0
Governance Costs	4	<u>350</u>	<u>350</u>	<u>350</u>
Total Charitable Expenditure		415,518	415,518	458,914
Total Resources Expended	3	<u>415,588</u>	<u>415,588</u>	<u>478,269</u>
Net Movement In Funds		27,296	27,296	20,921
Total Funds Brought Forward		56,357	56,357	35,436
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds Carried Forward	8	<u>£ 83,653</u>	<u>£ 83,653</u>	<u>£ 56,357</u>

Beis Hatalmud Trust

Balance Sheet at 30 November 2021

	Notes	2021 £	2020 £
Current Assets			
Debtors	5	0	0
Cash at Bank and in Hand		<u>94,825</u>	<u>67,529</u>
		94,825	67,529
Creditors : Amounts falling due within one year	6	<u>(11,172)</u>	<u>(11,172)</u>
Net Current Assets		<u>83,653</u>	<u>56,357</u>
Total Assets less Current Liabilities		<u>83,653</u>	<u>56,357</u>
Net Assets / (Liabilities)	7	<u>£ 83,653</u>	<u>£ 56,357</u>
Unrestricted Funds	8	<u>83,653</u>	<u>56,357</u>
Total Funds	8	<u>£ 83,653</u>	<u>£ 56,357</u>

Approved by the Trustees on 10 January 2022, and signed on behalf of them all.

Trustee
Mr. Harvey Charles Freudenberger
The notes on pages 6 and 7 form part of these accounts.

Beis Hatalmud Trust
Notes To The Accounts - 30 November 2021

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2021	2020
	£	£
2) Donations Received	<u>442,884</u>	<u>499,190</u>
	£ 442,884	£ 499,190
3) Analysis of Total Resources Expended	2021	2020
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Advertising and Publiity	6,951	0
Alarm	0	5,280
Books and Publications	2,300	578
CCTV	0	2,982
Charitable Donations	192,580	301,086
Cleaning	1,351	1,135
COVID Help	14,300	0
Educational Help	6,595	0
Furnishings	1,200	2,177
Gift for Donor	1,117	0
Holidays and Play Scheme	32,651	8,790
Improvements	4,100	0
Light and Heat	5,305	8,611
Medical Help	7,500	0
Office Expense	884	362
Payroll	11,631	9,180
Refreshments	57,481	43,460
Rent Payable	27,900	21,300
Repairs and Maintenance	2,036	51,981
Travel and Meetings	1,686	1,642
Weddings and Bar Mitzvahs	<u>37,600</u>	<u>0</u>
Total Cost of Furtherance Of Charitable Objects	415,168	458,564
Governance Costs	<u>350</u>	<u>350</u>
	415,518	458,914
Cost of Generating Funds	<u>70</u>	<u>19,355</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 415,588</u>	<u>£ 478,269</u>
4) Governance Costs		
Accounting	<u>350</u>	<u>350</u>
	<u>£ 350</u>	<u>£ 350</u>

Beis Hatalmud Trust

Notes To The Accounts - 30 November 2021

5) Debtors	2021	2020
	£	£
Grants	0	0
Other Debtors	<u>0</u>	<u>0</u>
	£ 0	£ 0

6) Creditors: Amounts falling due within one year	2021	2020
	£	£
Other Creditors	10,822	10,822
Accruals and Provisions	<u>350</u>	<u>350</u>
	£ 11,172	£ 11,172

7) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0	0	0
Unrestricted Funds	<u>0</u>	<u>83,653</u>	<u>0</u>	<u>83,653</u>
Total Funds	£ 0	£ 83,653	£ 0	£ 83,653

8) Unrestricted Funds				Transfers and Investment Gains and Losses	
	Balance at 30 November 2020	Income	Expended		Balance at 30 November 2021
	£	£	£		£
General Reserve	<u>56,357</u>	<u>442,884</u>	<u>415,588</u>	<u>0</u>	<u>83,653</u>
Total Funds	£ 56,357	£ 442,884	£ 415,588	£ 0	£ 83,653

9) The average number of Employees during the year, on a full time equivalent	2021	2020
	<u>0</u>	<u>0</u>

10) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Accountants Report to the Trustees on the Unaudited Accounts of the Charity
Beis Hatalmud Trust**

We report on the financial statements, for the Year Ended 30 November 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our 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 trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

1) which gives us reasonable cause to believe that, in any material respect, the requirements

a) to keep accounting records in accordance with section 130 of the Act; and

b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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

Date 10 January 2022

Reporting Accountant

C. Rosen

BEIS HATALMUD TRUST

England & Wales - Charity number 1168216

Accounts

Beis Hatalmud Trust

Report

and

Financial

Statements

For The Year Ended

30 November 2020

Charity Number 1168216

Beis Hatalmud Trust

	Contents	Page
Legal and Administrative Information		1
Report of The Trustees		2 and 3
Statement Of Financial Activities		4
Balance Sheet		5
Notes forming part of the financial statements		6 and 7
Accountant's Report		8

Beis Hatalmud Trust

Trustees

Mr. Harvey Charles Freudenberger

Mr. Doniel Kleiman

Mr. Benjamn Goldberger

Mr. Michael Sharf

Mr. Moshe Uri Schlesinger

Administration Address

86 Hillside Road

South Tottenham

London N15 6NB

Charity Number 1168216

Beis Hatalmud Trust
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 30 November 2020.

Status and Administration

The Charity, constituted by trust deed, dated 12th November 2015, and is a Registered Charity.

Charitable Objects

The Charity's Objects to provide education and self development skills, are to prevent poverty, to make Charitable Grants to the local Community and in other places, as the Trustees see fit.

Trustees

The Trustees in office throughout the year were

Mr. Harvey Charles Freudenberger

Mr. Doniel Kleiman

Mr. Benjamn Goldberger

Mr. Michael Sharf

Mr. Moshe Uri Schlesinger

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

Beis Hatalmud Trust
Report of the Trustees

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Political and Charitable Donations

During the year, the Charity made grants and donations of £301,086 (2019 £198,227)

Approved by The Trustees of Beis Hatalmud Trust on 3 January 2021,
and signed on behalf of them all.

Trustee
Mr. Harvey Charles Freudenberger

Beis Hatalmud Trust

Statement Of Financial Activities

For The Year Ended 30 November 2020

	Notes	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects	2	499,190	499,190	366,472
Investment Income and Interest		<u>0</u>	<u>0</u>	<u>0</u>
Donations		499,190	499,190	366,472
		<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		499,190	499,190	366,472
RESOURCES EXPENDED				
Costs of Generating Funds				
Cost of Generating Costs		19,355	19,355	<u>2,626</u>
Net Incoming Resources Available For Charitable Application		479,835	479,835	363,846
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		458,564	458,564	351,296
Support Costs				
Interest on Charity's Property	3	0	0	0
Governance Costs	4	<u>350</u>	<u>350</u>	<u>350</u>
Total Charitable Expenditure		458,914	458,914	351,646
Total Resources Expended	3	<u>478,269</u>	<u>478,269</u>	<u>354,272</u>
Net Movement In Funds		20,921	20,921	12,200
Total Funds Brought Forward		35,436	35,436	23,236
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds Carried Forward	8	<u>£ 56,357</u>	<u>£ 56,357</u>	<u>£ 35,436</u>

Beis Hatalmud Trust

Balance Sheet at 30 November 2020

	Notes	2020 £	2019 £
Current Assets			
Debtors	5	0	0
Cash at Bank and in Hand		<u>67,529</u>	<u>46,608</u>
		67,529	46,608
Creditors : Amounts falling due within one year	6	<u>(11,172)</u>	<u>(11,172)</u>
Net Current Assets		<u>56,357</u>	<u>35,436</u>
Total Assets less Current Liabilities		<u>56,357</u>	<u>35,436</u>
Net Assets / (Liabilities)	7	<u>£ 56,357</u>	<u>£ 35,436</u>
Unrestricted Funds	8	<u>56,357</u>	<u>35,436</u>
Total Funds	8	<u>£ 56,357</u>	<u>£ 35,436</u>

Approved by the Trustees on 3 January 2021, and signed on behalf of them all.

Trustee

Mr. Harvey Charles Freudenberger

The notes on pages 6 and 7 form part of these accounts.

Beis Hatalmud Trust
Notes To The Accounts - 30 November 2020

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2020	2019
	£	£
2) Donations Received	<u>499,190</u>	<u>366,472</u>
	£ 499,190	£ 366,472
3) Analysis of Total Resources Expended	2020	2019
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Advertising and Publiity	0	180
Alarm	5,280	0
Books and Publications	578	800
CCTV	2,982	0
Charitable Donations	301,086	198,227
Cleaning	1,135	0
Furnishings	2,177	5,405
Holidays and Play Scheme	8,790	16,003
Light and Heat	8,611	6,127
Office Expense	362	161
Payroll	9,180	3,917
Refreshments	43,460	79,074
Rent Payable	21,300	20,600
Repairs and Maintenance	51,981	11,420
Travel and Meetings	1,642	9,382
Utilities	0	0
Weddings and Bar Mitzvahs	<u>0</u>	<u>0</u>
Total Cost of Furtherance Of Charitable Objects	458,564	351,296
Governance Costs	<u>350</u>	<u>350</u>
	458,914	351,646
Cost of Generating Funds	<u>19,355</u>	<u>2,626</u>
Total Cost of Activities In Furtherance of Charitable Objects	£ 478,269	£ 354,272
4) Governance Costs		
Bank Charges and Interest	0	0
Accounting	<u>350</u>	<u>350</u>
	£ 350	£ 350

Beis Hatalmud Trust

Notes To The Accounts - 30 November 2020

5) Debtors	2020	2019
	£	£
Grants	0	0
Other Debtors	<u>0</u>	<u>0</u>
	<u>£ 0</u>	<u>£ 0</u>

6) Creditors: Amounts falling due within one year

	2020	2019
	£	£
Other Creditors	10,822	10,822
Accruals and Provisions	<u>350</u>	<u>350</u>
	<u>£ 11,172</u>	<u>£ 11,172</u>

7) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets	Long Term Liabilities	Fund Balances
	£	£	£	£
Restricted Funds	0	0	0	0
Unrestricted Funds	<u>0</u>	<u>56,357</u>	<u>0</u>	<u>56,357</u>
Total Funds	<u>£ 0</u>	<u>£ 56,357</u>	<u>£ 0</u>	<u>£ 56,357</u>

8) Unrestricted Funds

	Balance at 1 December 2019	Income	Expended	Transfers and Investment Gains and Losses	Balance at 30 November 2020
	£	£	£		£
General Reserve	<u>35,436</u>	<u>499,190</u>	<u>478,269</u>	<u>0</u>	<u>56,357</u>
Total Funds	<u>£ 35,436</u>	<u>£ 499,190</u>	<u>£ 478,269</u>	<u>£ 0</u>	<u>£ 56,357</u>

9) The average number of Employees during the year, on a full time equivalent	2020	2019
	<u>0</u>	<u>0</u>

10) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

**Accountants Report to the Trustees on the Unaudited Accounts of the Charity
Beis Hatalmud Trust**

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As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our 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 trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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

Date 3 January 2021

Reporting Accountant

C. Rosen & Co
50 Craven Park Road
South Tottenham
London N15 6AB