

Beis Hatalmud Trust

Report

and

Financial

Statements

For The Year Ended

30 November 2020

Charity Number 1168216

Beis Hatalmud Trust

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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 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. Michoel 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)
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Approved by The Trustees of Beis Hatalmud Trust and signed on behalf of them all.	on 3 January 2021,
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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	0	0
Total Cost of Furtherance Of Charitable Objects	458,564	351,296
Governance Costs	350	350
	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	350	350
	£ 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>
	£ 0	£ 0

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>
	£ 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>56,357</u>	<u>0</u>	<u>56,357</u>
Total Funds	£ 0	£ 56,357	£ 0	£ 56,357

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	£ 35,436	£ 499,190	£ 478,269	£ 0	£ 56,357

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

We report on the financial statements, for the Year Ended 30 November 2020 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 3 January 2021

Reporting Accountant

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