

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
FOR
THE BL MINYAN**

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FOR THE YEAR ENDED 30 JUNE 2021

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THE BL MINYAN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report with the financial statements of the charity for the year ended 30 June 2021. 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 objectives of the charity are to promote religious worship in accordance with the Jewish faith, to promote the study of the Jewish religion, the advancement of the Jewish faith and the advancement of such other charitable purposes as the directors may from time to time determine.

The main activities for the year were to obtain donations from individuals and institutions and utilise these funds to enable the charity to pursue its objectives.

Public benefit

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The charity is satisfied with its overall achievements and performance during the year and has continued to meet its objectives.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1169519

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

Mr A Y Melinek
Mr Y Z Sonnenfeld
Rabbi Y M Elzas

Approved by order of the board of trustees on 15 February 2022 and signed on its behalf by:

Mr A Y Melinek - Trustee

THE BL MINYAN

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		5,896	8,643
EXPENDITURE ON			
Charitable activities			
Charitable activities		10,359	8,367
NET INCOME/(EXPENDITURE)		(4,463)	276
RECONCILIATION OF FUNDS			
Total funds brought forward		28,811	28,535
TOTAL FUNDS CARRIED FORWARD		<u>24,348</u>	<u>28,811</u>

The notes form part of these financial statements

THE BL MINYAN

**BALANCE SHEET
30 JUNE 2021**

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	3	24,000	25,500
CURRENT ASSETS			
Cash at bank		348	3,311
NET CURRENT ASSETS		<u>348</u>	<u>3,311</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>24,348</u>	28,811
NET ASSETS		<u>24,348</u>	<u>28,811</u>
FUNDS			
Unrestricted funds		<u>24,348</u>	<u>28,811</u>
TOTAL FUNDS		<u>24,348</u>	<u>28,811</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 February 2022 and were signed on its behalf by:

Mr A Y Melinek - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - Straight line over 20 years

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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2021

3. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 July 2020 and 30 June 2021

30,000

DEPRECIATION

At 1 July 2020

4,500

Charge for year

1,500

At 30 June 2021

6,000

NET BOOK VALUE

At 30 June 2021

24,000

At 30 June 2020

25,500

4. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.