

Charity No 1175468

THE BEIS

**Annual Accounts
March 2021**

**G A Harris & Co Ltd
Chartered Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX**

THE BEIS

CONTENTS

Reference and administrative details of the charity	1
Trustees' report	2-3
Independent Examiners Report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7-9

THE BEIS

REFERENCES AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Mr Adam Finn Mr Marc Zimmel Mr Israel Rosenberg Mr Gabriel Schwalbe Mr Eliezer Haffner
Charity registration no	1175468
Principal office	OHR YERUSHALAYIM SYNAGOGUE 470 BURY NEW ROAD SALFORD M7 4NU
Independent Examiner	Gary Harris G A Harris & Co Ltd Chartered Accountants Jubilee Road Middleton M24 2LX
Bankers	Natwest

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of The Beis for the ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

There is no chief executive officer and the day to day affairs of the charity are undertaken by the members.

All major decisions are taken collectively by the trustees and all of the trustees give of their time freely.

The members are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts.

Recruitment and appointment of new trustees would be in line with the trust deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

RISK REVIEW

The members have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to manage this.

OBJECTIVES AND ACTIVITIES

To advance the Jewish religion for the benefit of the public in accordance with the statement of faith. To advance education in participants by the provision of support and activities which develop the skills, capacities and capabilities to enable them to contribute to society as mature and responsible individuals.

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Achievements and Performance:

The charity received £3,851 in donations during the period.
The charity had costs of £7,951 of which £1,220 were governance costs.
There were no investments made during the period.

Financial Review:

The trustees feel that the charity was successful in meeting its aims.

Reserves Policy:

The members are satisfied that the balance of the unrestricted fund is at an acceptable level given the nature of revenue receipts against costs.

Responsibilities of the Trustees:

The trustees are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UKGAAP).

This report was approved by the Trustees on 17th January 2022
and signed on their behalf, by:



Mr Marc Zimmel

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts for the Year Ended 31 March 2021 set out on pages 5-9.

Respective responsibilities of directors and examiner

The charity's trustees are responsible for the preparation of the accounts.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Gary A Harris

G A Harris & Co Ltd
Chartered Certified Accountants
& Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M24 2LX

Date: 17/01/2022

THE BEIS

**Statement Of Financial Activities
For the year ended 31st March 2021**

	<i>Notes</i>	2021 Unrestricted Funds £	2020 Unrestricted Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Income	2	3,851	12,364
Total incoming resources		<u>3,851</u>	<u>12,364</u>
RESOURCES EXPENDED			
Charitable activities			
Resources expended on charitable activities	3	6,731	2,889
Governance costs	4	1,220	4,368
Total resources expended		<u>7,951</u>	<u>7,257</u>
Surplus/ (deficit) for the year		<u>- 4,100</u>	<u>5,107</u>

The notes form part of these financial statements

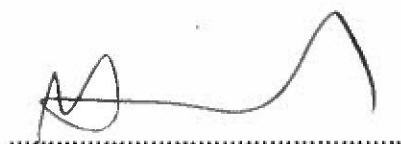
THE BEIS

Balance sheet
As at 31st March 2021

	Notes	2021 Unrestricted Funds £	2020 Unrestricted Funds £
FIXED ASSETS			
Tangible assets		437	-
CURRENT ASSETS			
Cash at bank		5,619	9,796
Debtors			
CREDITORS			
Amounts falling due within one year	6	- 960	- 600
NET CURRENT ASSETS		4,659	9,196
TOTAL ASSETS LESS CURRENT LIABILITIES		5,096	9,196
NET ASSETS		5,096	9,196
FUNDS			
Unrestricted funds:			
General fund	7	5,096	9,196
TOTAL FUNDS		5,096	9,196

The financial statements were approved by the Board of Trustees on 17/01/2022 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



Mr Marc Zimmel

Trustee

The notes form part of these financial statements

THE BEIS

Notes to the Financial Statements For the period ended 31st March 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs 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.

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.

Restriction arises 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. VOLUNTARY INCOME

	2021 £	2020 £
Donations received	3,851	2,394
Government Grant	-	9,970
	<u>3,851</u>	<u>12,364</u>

Notes to the Financial Statements - continued
For the period ended 31st March 2021

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Direct costs
	2021 £	2020 £
Food, Drinks & Events	6,731	2889
Resources expended on charitable activities	<u>6,731</u>	<u>2,889</u>

4. GOVERNANCE COSTS

	2021 £	2020 £
Rent & rates	233	3,162
Insurance	-	-
Repairs and maintenance	-	-
Accountancy fees	360	600
Telephone & Fax	65	156
Advertising & PR	432	-
Other Legal & Professional	-	-
Consultancy Fees	-	450
Stationary	21	-
Depreciation	109	-
	<u>1,220</u>	<u>4,368</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021.

Trustees' expenses

There were no trustees expenses paid in the year ended 31st March 2021.

THE BEIS

**Notes to the Financial Statements - continued
For the period ended 31st March 2021**

6. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £
Accounts 31.03.2021	960
	<u>960</u>

7. MOVEMENT IN FUNDS

	As at 31.03.20	Surplus/ (deficit) in year	As at 31.03.21
Unrestricted funds			
General fund	9,196	- 4,100	5,096