

# AVREICHIM GATESHEAD

England & Wales · Charity number 1175534

## Details

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**Other names** AVREICHIM, GATESHEAD AVREICHIM

**Status** Registered

**Legal form** Charitable company

**Company number** [10867115](#)

**Registered** 2017-11-02

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

## Contact

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**Address** 373 Alexandra Road  
Gateshead  
NE8 4HY

**Phone** 07815662841

## Activities

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**Objects:** A. TO ADVANCE THE JEWISH RELIGION FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS AND OTHER ACTIVITIES.B. THE PROMOTION OF ANY OTHER EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES SUCH AS THE TRUSTEES SEE FIT, PROVIDED THAT THEY ARE REGARDED AS CHARITABLE BY THE LAW OF ENGLAND AND WALES.

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## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

## Geography

- Gateshead

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£52,705	£47,044	-	-
2024-07-31	£63,841	£44,794	-	-
2023-07-31	£56,374	£43,597	-	-
2022-07-31	£66,409	£28,516	-	-
2021-07-31	£66,409	£28,516	-	-

## Trustees

Name	Role	Appointed
AARON SIMMONDS B.SC.	Chair	2017-07-14
RABBI BINYOMIN BOWDEN		2017-07-14
Solomon Jacob Katz		2023-06-15

**AVREICHIM GATESHEAD**

England & Wales - Charity number 1175534

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# Accounts

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COMPANY REGISTRATION NUMBER: 10867115  
CHARITY REGISTRATION NUMBER: 1175534

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2025**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 July 2025**

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Statement of financial activities (including income and expenditure account)	<b>5</b>
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# Avreichim Gateshead

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

#### Reference and administrative details

**Registered charity name** Avreichim Gateshead

**Charity registration number** 1175534

**Company registration number** 10867115

**Principal office and registered office** 373 Alexandra Road  
Gateshead  
Tyne And Wear  
NE8 4HY

**The trustees** B Bowden  
A Simmonds  
S J Katz

**Independent examiner** D Schwarz FCCA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

#### Structure, governance and management

Avreichim Gateshead is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 14 July 2017 as a company and the company number is 10867115. It was registered as a charity on 2 November 2017 with a charity number 1175534.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

#### Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

# Avreichim Gateshead

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 July 2025

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#### Objectives and activities

The objectives of the charity are;

a. To advance the Jewish religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals and other activities. b. The promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

#### Public Benefit Policy

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### Grant Making Policy

Grants are made to charitable institutions, organisations and individuals who accord with the objects of the charity. Grants paid during the year are as described in the notes to the accounts.

#### Achievements and performance

During the year, the charity received £52,695 (2024: £63,829) in donations and grants.

Bank interest received totalled £10 (2024: £12).

During the year, the charity spent £47,044 (2024: £44,794) in furtherance of its objects.

The charity also incurred capital expenditure on furniture & fittings, partially funded by a grant from the National Lottery in the previous year. The trustees wish to record their appreciation to the National Lottery for their grant.

There was net income and net movement in funds of £5,661 (2024: £19,047).

#### Financial review

Total funds of the charity at the year end were £201,773 (2024: 196,112) all of which are unrestricted.

The free reserves of the charity, represented by the unrestricted net current assets, were £7,157 (2024: £4,923)

#### Reserves Policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately three months of their average annual unrestricted expenditure, to enable the charity to continue with its activities.

# **Avreichim Gateshead**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2025**

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The trustees' annual report was approved on 23 October 2025 and signed on behalf of the board of trustees by:

**A Simmonds**  
Trustee

# Avreichim Gateshead

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Avreichim Gateshead

Year ended 31 July 2025

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I report to the trustees on my examination of the financial statements of Avreichim Gateshead ('the charity') for the year ended 31 July 2025.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement - matter of concern identified

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

#### D Schwarz FCCA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

23 October 2025

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# Avreichim Gateshead

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
<b>Income and endowments</b>	<b>Note</b>				
Donations and legacies	5	45,684	7,011	52,695	63,829
Investment income	6	10	–	10	12
<b>Total income</b>		<u>45,694</u>	<u>7,011</u>	<u>52,705</u>	<u>63,841</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	40,033	7,011	47,044	44,794
<b>Total expenditure</b>		<u>40,033</u>	<u>7,011</u>	<u>47,044</u>	<u>44,794</u>
<b>Net income</b>		<u>5,661</u>	<u>–</u>	<u>5,661</u>	<u>19,047</u>
Transfers between funds		13,500	(13,500)	–	–
<b>Net movement in funds</b>		<u>19,161</u>	<u>(13,500)</u>	<u>5,661</u>	<u>19,047</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		182,612	13,500	196,112	177,065
<b>Total funds carried forward</b>		<u>201,773</u>	<u>–</u>	<u>201,773</u>	<u>196,112</u>

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

The notes on pages 7 to 15 form part of these financial statements.

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 July 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	15	305,712	291,970
<b>Current assets</b>			
Cash at bank and in hand		11,103	22,328
<b>Creditors: amounts falling due within one year</b>	16	3,946	3,905
<b>Net current assets</b>		<u>7,157</u>	<u>18,423</u>
<b>Total assets less current liabilities</b>		312,869	310,393
<b>Creditors: amounts falling due after more than one year</b>	17	111,096	114,281
<b>Net assets</b>		<u>201,773</u>	<u>196,112</u>
<b>Funds of the charity</b>			
Restricted funds		–	13,500
Unrestricted funds		201,773	182,612
<b>Total charity funds</b>	18	<u>201,773</u>	<u>196,112</u>

For the year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 23 October 2025, and are signed on behalf of the board by:

**A Simmonds**  
Trustee

The notes on pages 7 to 15 form part of these financial statements.

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 373 Alexandra Road, Gateshead, Tyne And Wear, NE8 4HY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	10% reducing balance
Equipment	-	20% reducing balance

There is no depreciation charge for Land and Buildings in the year. This is a departure from the Companies Act 2006 requirement to depreciate all fixed assets. The trustees consider this departure appropriate to reflect a true and fair view on the basis that the building is maintained to a high standard.

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	45,684	–	45,684
<b>Grants</b>			
CST	–	7,011	7,011
Northumbria Police	–	–	–
National Lottery	–	–	–
	<u>45,684</u>	<u>7,011</u>	<u>52,695</u>

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	36,096	–	36,096
<b>Grants</b>			
CST	–	6,833	6,833
Northumbria Police	–	1,000	1,000
National Lottery	–	19,900	19,900
	<u>36,096</u>	<u>27,733</u>	<u>63,829</u>

#### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>10</u>	<u>10</u>	<u>12</u>	<u>12</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Charitable activity	38,891	7,011	45,902
Support costs	<u>1,142</u>	<u>–</u>	<u>1,142</u>
	<u>40,033</u>	<u>7,011</u>	<u>47,044</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activity	34,633	9,233	43,866
Support costs	<u>928</u>	<u>–</u>	<u>928</u>
	<u>35,561</u>	<u>9,233</u>	<u>44,794</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Charitable activity	40,152	5,750	241	46,143	43,935
Governance costs	<u>–</u>	<u>–</u>	<u>901</u>	<u>901</u>	<u>859</u>
	<u>40,152</u>	<u>5,750</u>	<u>1,142</u>	<u>47,044</u>	<u>44,794</u>

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 9. Analysis of support costs

	Analysis of support costs £	<b>Total 2025</b> £	Total 2024 £
General office	241	241	69
Governance costs	901	901	858
	<u>1,142</u>	<u>1,142</u>	<u>927</u>

#### 10. Analysis of grants

	<b>2025</b> £	2024 £
<b>Grants to individuals</b>		
Religious Grants	5,750	1,500
Total grants	<u>5,750</u>	<u>1,500</u>

#### 11. Net income

Net income is stated after charging/(crediting):

	<b>2025</b> £	2024 £
Depreciation of tangible fixed assets	<u>3,175</u>	<u>1,740</u>

#### 12. Independent examination fees

	<b>2025</b> £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>858</u>

#### 13. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees nor were any expenses reimbursed to the trustees.

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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##### 15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Library £	Equipment £	Torah scroll £	Total £
<b>Cost</b>						
At 1 Aug 2024	237,277	15,752	5,594	2,550	34,920	296,093
Additions	–	16,366	551	–	–	16,917
<b>At 31 Jul 2025</b>	<u>237,277</u>	<u>32,118</u>	<u>6,145</u>	<u>2,550</u>	<u>34,920</u>	<u>313,010</u>
<b>Depreciation</b>						
At 1 Aug 2024	–	2,766	–	1,357	–	4,123
Charge for the year	–	2,936	–	239	–	3,175
<b>At 31 Jul 2025</b>	<u>–</u>	<u>5,702</u>	<u>–</u>	<u>1,596</u>	<u>–</u>	<u>7,298</u>
<b>Carrying amount</b>						
<b>At 31 Jul 2025</b>	<u>237,277</u>	<u>26,416</u>	<u>6,145</u>	<u>954</u>	<u>34,920</u>	<u>305,712</u>
At 31 Jul 2024	<u>237,277</u>	<u>12,986</u>	<u>5,594</u>	<u>1,193</u>	<u>34,920</u>	<u>291,970</u>

##### 16. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	3,046	3,047
Accruals and deferred income	900	858
	<u>3,946</u>	<u>3,905</u>

##### 17. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	<u>111,096</u>	<u>114,281</u>

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 01 August 2024 £	Income £	Expenditure £	Transfers £	At 31 July 2025 £
General funds	<u>182,612</u>	<u>45,694</u>	<u>(40,033)</u>	<u>13,500</u>	<u>201,773</u>

	At 01 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
General funds	<u>177,065</u>	<u>36,108</u>	<u>(35,561)</u>	<u>5,000</u>	<u>182,612</u>

##### Restricted funds

	At 01 August 2024 £	Income £	Expenditure £	Transfers £	At 31 July 2025 £
Restricted Fund - Grants received	<u>13,500</u>	<u>7,011</u>	<u>(7,011)</u>	<u>(13,500)</u>	<u>–</u>

	At 01 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
Restricted Fund - Grants received	<u>–</u>	<u>27,733</u>	<u>(9,233)</u>	<u>(5,000)</u>	<u>13,500</u>

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	305,712	–	305,712
Current assets	11,103	–	11,103
Creditors less than 1 year	(3,946)	–	(3,946)
Creditors greater than 1 year	(111,096)	–	(111,096)
<b>Net assets</b>	<u>201,773</u>	<u>–</u>	<u>201,773</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	291,969	–	291,969
Current assets	8,828	13,500	22,328
Creditors less than 1 year	(3,904)	–	(3,904)
Creditors greater than 1 year	(114,281)	–	(114,281)
<b>Net assets</b>	<u>182,612</u>	<u>13,500</u>	<u>196,112</u>

#### 20. Related parties

Donations of £938 were received from related parties.

M Simmonds, daughter of A Simmonds trustee of the charity, was paid £320 for services provided to the charity. These transactions were at arm's length.

#### 21. Taxation

Avreichim Gateshead is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**AVREICHIM GATESHEAD**

England & Wales - Charity number 1175534

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# Accounts

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COMPANY REGISTRATION NUMBER: 10867115  
CHARITY REGISTRATION NUMBER: 1175534

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2024**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 July 2024**

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	<b>Pages</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 3</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7 to 14</b>

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# Avreichim Gateshead

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2024

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

#### Reference and administrative details

<b>Registered charity name</b>	Avreichim Gateshead
<b>Charity registration number</b>	1175534
<b>Company registration number</b>	10867115
<b>Principal office and registered office</b>	373 Alexandra Road Gateshead Tyne And Wear NE8 4HY

#### The trustees

B Bowden  
A Simmonds  
S J Katz

<b>Independent examiner</b>	D Schwarz FCCA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
-----------------------------	--

#### Structure, governance and management

Avreichim Gateshead is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 14 July 2017 as a company and the company number is 10867115. It was registered as a charity on 2 November 2017 with a charity number 1175534.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

#### Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

# Avreichim Gateshead

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 July 2024

---

#### **Objectives and activities**

The objectives of the charity are;

a. To advance the Jewish religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals and other activities. b. The promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

#### **Public Benefit Policy**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Grant Making Policy**

Grants are made to charitable institutions, organisations and individuals who accord with the objects of the charity.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

During the year, the charity received £36,096 in donations and £27,733 in grants.

The Trustees wish to record their appreciation to the National Lottery for their grant of £19,900 for furniture and fittings, £6,400 was spent by the year end.

The trustees are also grateful to Northumbria Police for their grant of £1,000 for youth projects, all of which was used during the year.

During the year, the charity spent £44,794 in furtherance of its principal objective of provision of facilities for prayer and social and educational gatherings.

#### **Financial review**

As at 31 July 2023 the charity held unrestricted free reserves of £4,924(2023:£11,001).

#### **Reserves Policy**

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately three months of their average annual expenditure, to enable the charity to continue with its activities.

# **Avreichim Gateshead**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2024**

---

The trustees' annual report and the strategic report were approved on 18 September 2024 and signed on behalf of the board of trustees by:

**A Simmonds**  
Trustee

# Avreichim Gateshead

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Avreichim Gateshead

Year ended 31 July 2024

---

I report to the trustees on my examination of the financial statements of Avreichim Gateshead ('the charity') for the year ended 31 July 2024.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

#### **D Schwarz FCCA**

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Avreichim Gateshead

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	36,096	27,733	63,829	56,369
Investment income	6	12	–	12	5
<b>Total income</b>		<u>36,108</u>	<u>27,733</u>	<u>63,841</u>	<u>56,374</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	35,561	9,233	44,794	43,200
<b>Total expenditure</b>		<u>35,561</u>	<u>9,233</u>	<u>44,794</u>	<u>43,200</u>
<b>Net income and net movement in funds</b>		<u>547</u>	<u>18,500</u>	<u>19,047</u>	<u>13,174</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		177,065	–	177,065	163,891
<b>Total funds carried forward</b>		<u>177,612</u>	<u>18,500</u>	<u>196,112</u>	<u>177,065</u>

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

The notes on pages 7 to 14 form part of these financial statements.

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 July 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	15	291,970	288,358
<b>Current assets</b>			
Cash at bank and in hand		22,328	14,660
<b>Creditors: amounts falling due within one year</b>	16	3,905	3,659
<b>Net current assets</b>		<u>18,423</u>	<u>11,001</u>
<b>Total assets less current liabilities</b>		310,393	299,359
<b>Creditors: amounts falling due after more than one year</b>	17	114,281	122,294
<b>Net assets</b>		<u>196,112</u>	<u>177,065</u>
<b>Funds of the charity</b>			
Restricted funds		13,500	–
Unrestricted funds		182,612	177,065
<b>Total charity funds</b>	18	<u>196,112</u>	<u>177,065</u>

For the year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 18 September 2024, and are signed on behalf of the board by:

**A Simmonds**  
Trustee

The notes on pages 7 to 14 form part of these financial statements.

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 373 Alexandra Road, Gateshead, Tyne And Wear, NE8 4HY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

---

#### 3. Accounting policies *(continued)*

##### Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 10% reducing balance
Equipment	- 20% reducing balance

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	36,096	–	36,096

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

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#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Grants</b>			
CST	–	6,833	6,833
Northumbria Police	–	1,000	1,000
National Lottery	–	19,900	19,900
	<u>36,096</u>	<u>27,733</u>	<u>63,829</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	51,250	–	51,250
<b>Grants</b>			
CST	–	5,119	5,119
Northumbria Police	–	–	–
National Lottery	–	–	–
	<u>51,250</u>	<u>5,119</u>	<u>56,369</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>12</u>	<u>12</u>	<u>5</u>	<u>5</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	34,633	9,233	43,866
Support costs	928	–	928
	<u>35,561</u>	<u>9,233</u>	<u>44,794</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	37,142	5,119	42,261
Support costs	939	–	939
	<u>38,081</u>	<u>5,119</u>	<u>43,200</u>

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# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

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#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2024 £</b>	Total fund 2023 £
Charitable activities	42,366	1,500	69	43,935	42,344
Governance costs	—	—	859	859	856
	<u>42,366</u>	<u>1,500</u>	<u>928</u>	<u>44,794</u>	<u>43,200</u>

#### 9. Analysis of support costs

	Analysis of support costs £	<b>Total 2024 £</b>	Total 2023 £
General office	69	69	83
Governance costs	858	858	856
	<u>927</u>	<u>927</u>	<u>939</u>

#### 10. Analysis of grants

	<b>2024 £</b>	2023 £
<b>Grants to individuals</b>		
Religious Grants	1,500	8,880
Total grants	<u>1,500</u>	<u>8,880</u>

#### 11. Net income

Net income is stated after charging/(crediting):

	<b>2024 £</b>	2023 £
Depreciation of tangible fixed assets	<u>1,740</u>	<u>1,407</u>

#### 12. Independent examination fees

	<b>2024 £</b>	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>858</u>	<u>858</u>

#### 13. Staff costs

Nil Nil

The average head count of employees during the year was Nil (2023: Nil).

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# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

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#### 13. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 14. Trustee remuneration and expenses

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

#### 15. Tangible fixed assets

	Freehold property £	Fixtures, fittings and furniture £	Library £	Equipment £	Torah Scrolls £	Total £
<b>Cost</b>						
At 1 Aug 2023	237,277	10,627	5,367	2,550	34,920	290,741
Additions	–	5,125	227	–	–	5,352
<b>At 31 Jul 2024</b>	<u>237,277</u>	<u>15,752</u>	<u>5,594</u>	<u>2,550</u>	<u>34,920</u>	<u>296,093</u>
<b>Depreciation</b>						
At 1 Aug 2023	–	1,324	–	1,059	–	2,383
Charge for the year	–	1,442	–	298	–	1,740
<b>At 31 Jul 2024</b>	<u>–</u>	<u>2,766</u>	<u>–</u>	<u>1,357</u>	<u>–</u>	<u>4,123</u>
<b>Carrying amount</b>						
<b>At 31 Jul 2024</b>	<u>237,277</u>	<u>12,986</u>	<u>5,594</u>	<u>1,193</u>	<u>34,920</u>	<u>291,970</u>
At 31 Jul 2023	<u>237,277</u>	<u>9,303</u>	<u>5,367</u>	<u>1,491</u>	<u>34,920</u>	<u>288,358</u>

#### 16. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	3,047	2,801
Accruals and deferred income	858	858
	<u>3,905</u>	<u>3,659</u>

#### 17. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank loans and overdrafts	<u>114,281</u>	<u>122,294</u>

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2024

---

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 August 2023	Income £	Expenditure £	Transfers £	At 31 July 2024 £
General funds	177,065	36,108	(35,561)	5,000	182,612

	At 1 August 2022	Income £	Expenditure £	Transfers £	At 31 July 2023 £
General funds	163,891	51,255	(38,081)	–	177,065

##### Restricted funds

	At 1 August 2023	Income £	Expenditure £	Transfers £	At 31 July 2024 £
Restricted Fund 1 - desc in a/cs	–	27,733	(9,233)	(5,000)	13,500

	At 1 August 2022	Income £	Expenditure £	Transfers £	At 31 July 2023 £
Restricted Fund 1 - desc in a/cs	–	5,119	(5,119)	–	–

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

---

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	291,969	–	291,969
Current assets	8,828	13,500	22,328
Creditors less than 1 year	(3,904)	–	(3,904)
Creditors greater than 1 year	(114,281)	–	(114,281)
<b>Net assets</b>	<u>182,612</u>	<u>13,500</u>	<u>196,112</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	288,358	–	288,358
Current assets	14,660	–	14,660
Creditors less than 1 year	(3,659)	–	(3,659)
Creditors greater than 1 year	(122,294)	–	(122,294)
<b>Net assets</b>	<u>177,065</u>	<u>–</u>	<u>177,065</u>

**AVREICHIM GATESHEAD**

England & Wales - Charity number 1175534

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# Accounts

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COMPANY REGISTRATION NUMBER: 10867115  
CHARITY REGISTRATION NUMBER: 1175534

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2023**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 July 2023**

---

	<b>Pages</b>
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Independent examiner's report to the trustees	<b>4</b>
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Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7 to 13</b>

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# Avreichim Gateshead

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2023

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

#### Reference and administrative details

**Registered charity name** Avreichim Gateshead

**Charity registration number** 1175534

**Company registration number** 10867115

**Principal office and registered office** 373 Alexandra Road  
Gateshead  
Tyne And Wear  
NE8 4HY

#### The trustees

B Bowden  
M C Merel (Resigned 1 June 2023)  
A Simmonds  
S J Katz (Appointed 15 June 2023)

**Independent examiner** D Schwarz FCCA  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

#### Structure, governance and management

Avreichim Gateshead is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 14 July 2017 as a company and the company number is 10867115. It was registered as a charity on 2 November 2017 with a charity number 1175534.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

#### Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

# **Avreichim Gateshead**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2023**

---

#### **Objectives and activities**

The objectives of the charity are;

a. To advance the Jewish religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals and other activities. b. The promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

#### **Public Benefit Policy**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Grant Making Policy**

Grants are made to charitable institutions, organisations and individuals who accord with the objects of the charity.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

During the year, the charity received £56,369 in donations.

During the year, the charity spent £43,200 in furtherance of its principal objective of provision of facilities for prayer and social and educational gatherings.

#### **Financial review**

As at 31 July 2023 the charity held unrestricted free reserves of £11,001(2022:£7,321).

#### **Reserves Policy**

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately three months of their average annual expenditure, to enable the charity to continue with its activities.

# **Avreichim Gateshead**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2023**

---

The trustees' annual report and the strategic report were approved on 8 January 2024 and signed on behalf of the board of trustees by:

**A Simmonds**  
Trustee

# Avreichim Gateshead

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Avreichim Gateshead

Year ended 31 July 2023

---

I report to the trustees on my examination of the financial statements of Avreichim Gateshead ('the charity') for the year ended 31 July 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

#### D Schwarz FCCA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Avreichim Gateshead

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	51,250	5,119	56,369	56,117
Investment income	6	5	–	5	–
<b>Total income</b>		<u>51,255</u>	<u>5,119</u>	<u>56,374</u>	<u>56,117</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	38,081	5,119	43,200	43,597
<b>Total expenditure</b>		<u>38,081</u>	<u>5,119</u>	<u>43,200</u>	<u>43,597</u>
<b>Net income and net movement in funds</b>		<u>13,174</u>	<u>–</u>	<u>13,174</u>	<u>12,520</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		163,891	–	163,891	151,371
<b>Total funds carried forward</b>		<u>177,065</u>	<u>–</u>	<u>177,065</u>	<u>163,705</u>

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

The notes on pages 7 to 13 form part of these financial statements.

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 July 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	15	288,358	281,154
<b>Current assets</b>			
Cash at bank and in hand		14,660	11,803
<b>Creditors: amounts falling due within one year</b>	16	3,659	4,482
<b>Net current assets</b>		<u>11,001</u>	<u>7,321</u>
<b>Total assets less current liabilities</b>		299,359	288,475
<b>Creditors: amounts falling due after more than one year</b>	17	122,294	124,584
<b>Net assets</b>		<u>177,065</u>	<u>163,891</u>
<b>Funds of the charity</b>			
Unrestricted funds		177,065	163,705
<b>Total charity funds</b>	18	<u>177,065</u>	<u>163,705</u>

For the year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 8 January 2024, and are signed on behalf of the board by:

**A Simmonds**  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2023

---

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 373 Alexandra Road, Gateshead, Tyne And Wear, NE8 4HY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

---

#### 3. Accounting policies *(continued)*

##### Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 10% reducing balance
Equipment	- 20% reducing balance

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	51,250	–	51,250
<b>Grants</b>			
CST	–	5,119	5,119
	<u>51,250</u>	<u>5,119</u>	<u>56,369</u>

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

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#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	50,526	900	51,426
<b>Grants</b>			
CST	–	4,691	4,691
	<u>50,526</u>	<u>5,591</u>	<u>56,117</u>

#### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>5</u>	<u>5</u>	<u>–</u>	<u>–</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Charitable activities	37,142	5,119	42,261
Support costs	939	–	939
	<u>38,081</u>	<u>5,119</u>	<u>43,200</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	37,308	5,591	42,713
Support costs	884	–	884
	<u>38,192</u>	<u>5,591</u>	<u>43,597</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Charitable activities	33,381	8,880	83	42,344	42,741
Governance costs	–	–	856	856	856
	<u>33,381</u>	<u>8,880</u>	<u>939</u>	<u>43,200</u>	<u>43,597</u>

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# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

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#### 9. Analysis of support costs

	Analysis of support costs activity 1 £	<b>Total 2023</b> £	Total 2022 £
General office	83	83	28
Governance costs	856	856	856
	<u>939</u>	<u>939</u>	<u>884</u>

#### 10. Analysis of grants

	<b>2023</b> £	2022 £
<b>Grants to individuals</b>		
Religious Grants	8,880	12,350
Total grants	<u>8,880</u>	<u>12,350</u>

#### 11. Net income

Net income is stated after charging/(crediting):

	<b>2023</b> £	2022 £
Depreciation of tangible fixed assets	<u>1,407</u>	<u>756</u>

#### 12. Independent examination fees

	<b>2023</b> £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>858</u>	<u>858</u>

#### 13. Staff costs

Nil Nil

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 14. Trustee remuneration and expenses

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

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

---

##### 15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Library £	Equipment £	Torah Scrolls £	Total £
<b>Cost</b>						
At 1 Aug 2022	237,057	2,898	4,705	2,550	34,920	282,130
Additions	220	7,729	662	–	–	8,611
<b>At 31 Jul 2023</b>	<u>237,277</u>	<u>10,627</u>	<u>5,367</u>	<u>2,550</u>	<u>34,920</u>	<u>290,741</u>
<b>Depreciation</b>						
At 1 Aug 2022	–	290	–	686	–	976
Charge for the year	–	1,034	–	373	–	1,407
<b>At 31 Jul 2023</b>	<u>–</u>	<u>1,324</u>	<u>–</u>	<u>1,059</u>	<u>–</u>	<u>2,383</u>
<b>Carrying amount</b>						
<b>At 31 Jul 2023</b>	<u>237,277</u>	<u>9,303</u>	<u>5,367</u>	<u>1,491</u>	<u>34,920</u>	<u>288,358</u>
At 31 Jul 2022	<u>237,057</u>	<u>2,608</u>	<u>4,705</u>	<u>1,864</u>	<u>34,920</u>	<u>281,154</u>

##### 16. Creditors: amounts falling due within one year

	<b>2023</b> £	2022 £
Bank loans and overdrafts	2,801	3,624
Accruals and deferred income	858	858
	<u>3,659</u>	<u>4,482</u>

##### 17. Creditors: amounts falling due after more than one year

	<b>2023</b> £	2022 £
Bank loans and overdrafts	<u>122,294</u>	<u>124,584</u>

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2023

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 August 2022	Income £	Expenditure £	At 31 July 2023 £
General funds	£ 163,891	£ 51,255	£ (38,081)	£ 177,065

	At 1 August 2021	Income £	Expenditure £	At 31 July 2022 £
General funds	£ 151,371	£ 50,526	£ (38,192)	£ 163,705

##### Restricted funds

	At 1 August 2022	Income £	Expenditure £	At 31 July 2023 £
Restricted Fund 1 - desc in a/cs	£ -	£ 5,119	£ (5,119)	£ -

	At 1 August 2021	Income £	Expenditure £	At 31 July 2022 £
Restricted Fund 1 - desc in a/cs	£ -	£ 5,591	£ (5,591)	£ -

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	288,358	288,358
Current assets	14,660	14,660
Creditors less than 1 year	(3,659)	(3,659)
Creditors greater than 1 year	(122,294)	(122,294)
<b>Net assets</b>	<b>177,065</b>	<b>177,065</b>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	281,154	281,154
Current assets	11,803	11,803
Creditors less than 1 year	(4,482)	(4,482)
Creditors greater than 1 year	(124,584)	(124,584)
<b>Net assets</b>	<b>163,891</b>	<b>163,891</b>

**AVREICHIM GATESHEAD**

England & Wales - Charity number 1175534

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# Accounts

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COMPANY REGISTRATION NUMBER: 10867115  
CHARITY REGISTRATION NUMBER: 1175534

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2022**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 July 2022**

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	<b>Pages</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 3</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7 to 13</b>

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# Avreichim Gateshead

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

#### Reference and administrative details

<b>Registered charity name</b>	Avreichim Gateshead
<b>Charity registration number</b>	1175534
<b>Company registration number</b>	10867115
<b>Principal office and registered office</b>	373 Alexandra Road Gateshead Tyne And Wear NE8 4HY

#### The trustees

B Bowden  
M C Merel  
A Simmonds

<b>Independent examiner</b>	D Schwarz FCCA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
-----------------------------	--

#### Structure, governance and management

Avreichim Gateshead is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 14 July 2017 as a company and the company number is 10867115. It was registered as a charity on 2 November 2017 with a charity number 1175534.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

#### Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

# **Avreichim Gateshead**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2022**

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##### **Objectives and activities**

The objectives of the charity are;

a. To advance the Jewish religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals and other activities. b. The promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

##### **Public Benefit Policy**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

##### **Grant Making Policy**

Grants are made to charitable institutions, organisations and individuals who accord with the objects of the charity.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

During the year, the charity received £56,117 in donations.

During the year, the charity spent £43,597 in furtherance of its principal objective of provision of facilities for prayer and social and educational gatherings.

##### **Financial review**

As at 31 July 2022 the charity held unrestricted free reserves of £7,321

##### **Reserves Policy**

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately three months of their average annual expenditure, to enable the charity to continue with its activities.

# **Avreichim Gateshead**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2022**

---

The trustees' annual report and the strategic report were approved on 24 October 2022 and signed on behalf of the board of trustees by:

**A Simmonds**  
Trustee

# **Avreichim Gateshead**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Avreichim Gateshead**

**Year ended 31 July 2022**

---

I report to the trustees on my examination of the financial statements of Avreichim Gateshead ('the charity') for the year ended 31 July 2022.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

#### **D Schwarz FCCA**

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

# Avreichim Gateshead

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2022

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		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	50,526	5,591	56,117	66,406
Investment income	6	—	—	—	3
<b>Total income</b>		<u>50,526</u>	<u>5,591</u>	<u>56,117</u>	<u>66,409</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	38,192	5,591	43,597	28,516
<b>Total expenditure</b>		<u>38,192</u>	<u>5,591</u>	<u>43,597</u>	<u>28,516</u>
<b>Net income and net movement in funds</b>		<u>12,334</u>	<u>—</u>	<u>12,520</u>	<u>37,893</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		151,371	—	151,371	113,478
<b>Total funds carried forward</b>		<u>163,705</u>	<u>—</u>	<u>163,705</u>	<u>151,371</u>

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

---

The notes on pages 7 to 13 form part of these financial statements.

**Avreichim Gateshead  
Company Limited by Guarantee  
Statement of Financial Position  
31 July 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	15	281,154	256,944
<b>Current assets</b>			
Cash at bank and in hand		11,803	5,903
<b>Creditors: amounts falling due within one year</b>	16	4,482	5,780
<b>Net current assets</b>		<u>7,321</u>	<u>123</u>
<b>Total assets less current liabilities</b>		288,475	257,067
<b>Creditors: amounts falling due after more than one year</b>	17	124,584	105,696
<b>Net assets</b>		<u>163,891</u>	<u>151,371</u>
<b>Funds of the charity</b>			
Unrestricted funds		163,705	151,371
<b>Total charity funds</b>	18	<u>163,705</u>	<u>151,371</u>

For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 October 2022, and are signed on behalf of the board by:

**A Simmonds**  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2022

---

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 373 Alexandra Road, Gateshead, Tyne And Wear, NE8 4HY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

---

#### 3. Accounting policies *(continued)*

##### Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 10% reducing balance
Equipment	- 20% reducing balance

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	50,526	900	51,426
<b>Grants</b>			
CST	—	4,691	4,691
	<u>50,526</u>	<u>5,591</u>	<u>56,117</u>

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	66,406	–	66,406
<b>Grants</b>			
CST	–	–	–
	<u>66,406</u>	<u>–</u>	<u>66,406</u>

#### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	–	–	3	3
	<u>–</u>	<u>–</u>	<u>3</u>	<u>3</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>
Charitable activities	37,308	5,591	42,713
Support costs	884	–	884
	<u>38,192</u>	<u>5,591</u>	<u>43,597</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	27,738	–	27,738
Support costs	778	–	778
	<u>28,516</u>	<u>–</u>	<u>28,516</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2022 £</b>	Total fund 2021 £
Charitable activities	30,363	12,350	28	42,741	27,738
Governance costs	–	–	856	856	778
	<u>30,363</u>	<u>12,350</u>	<u>884</u>	<u>43,597</u>	<u>28,516</u>

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

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#### 9. Analysis of support costs

	Analysis of support costs £	<b>Total 2022</b> £	Total 2021 £
General office	28	28	–
Governance costs	856	856	778
	<u>884</u>	<u>884</u>	<u>778</u>

#### 10. Analysis of grants

	<b>2022</b> £	2021 £
<b>Grants to individuals</b>		
Religious Grants	12,350	9,465
Total grants	<u>12,350</u>	<u>9,465</u>

#### 11. Net income

Net income is stated after charging/(crediting):

	<b>2022</b> £	2021 £
Depreciation of tangible fixed assets	<u>756</u>	<u>109</u>

#### 12. Independent examination fees

	<b>2022</b> £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>858</u>	<u>780</u>

#### 13. Staff costs

Nil Nil

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 14. Trustee remuneration and expenses

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

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

---

##### 15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Library £	Equipment £	Torah Scrolls £	Total £
<b>Cost</b>						
At 1 Aug 2021	219,141	–	3,834	657	33,532	257,164
Additions	17,916	2,898	871	1,893	1,388	24,966
<b>At 31 Jul 2022</b>	<u>237,057</u>	<u>2,898</u>	<u>4,705</u>	<u>2,550</u>	<u>34,920</u>	<u>282,130</u>
<b>Depreciation</b>						
At 1 Aug 2021	–	–	–	220	–	220
Charge for the year	–	290	–	466	–	756
<b>At 31 Jul 2022</b>	<u>–</u>	<u>290</u>	<u>–</u>	<u>686</u>	<u>–</u>	<u>976</u>
<b>Carrying amount</b>						
<b>At 31 Jul 2022</b>	<u>237,057</u>	<u>2,608</u>	<u>4,705</u>	<u>1,864</u>	<u>34,920</u>	<u>281,154</u>
At 31 Jul 2021	<u>219,141</u>	<u>–</u>	<u>3,834</u>	<u>437</u>	<u>33,532</u>	<u>256,944</u>

##### 16. Creditors: amounts falling due within one year

	<b>2022</b> £	2021 £
Bank loans and overdrafts	3,624	–
Accruals and deferred income	858	780
Other creditors	–	5,000
	<u>4,482</u>	<u>5,780</u>

##### 17. Creditors: amounts falling due after more than one year

	<b>2022</b> £	2021 £
Bank loans and overdrafts	124,584	25,135
Other creditors	–	80,561
	<u>124,584</u>	<u>105,696</u>

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# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2022

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#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 01 August 2021 £	Income £	Expenditure £	At 31 July 2022 £
General funds	151,371	50,526	(38,192)	163,705

	At 01 August 2020 £	Income £	Expenditure £	At 31 July 2021 £
General funds	113,478	66,409	(28,516)	151,371

##### Restricted funds

	At 01 August 2021 £	Income £	Expenditure £	At 31 July 2022 £
Restricted Fund	–	5,591	(5,591)	–

	At 01 August 2020 £	Income £	Expenditure £	At 31 July 2021 £
Restricted Fund	–	–	–	–

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	281,154	281,154
Current assets	11,803	11,803
Creditors less than 1 year	(4,482)	(4,482)
Creditors greater than 1 year	(124,584)	(124,584)
<b>Net assets</b>	<b>163,891</b>	<b>163,891</b>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	256,944	256,944
Current assets	5,903	5,903
Creditors less than 1 year	(5,780)	(5,780)
Creditors greater than 1 year	(105,696)	(105,696)
<b>Net assets</b>	<b>151,371</b>	<b>151,371</b>

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**AVREICHIM GATESHEAD**

England & Wales - Charity number 1175534

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# Accounts

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COMPANY REGISTRATION NUMBER: 10867115  
CHARITY REGISTRATION NUMBER: 1175534

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2021**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 July 2021**

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	<b>Pages</b>
Trustees' annual report (incorporating the director's report)	<b>1 to 3</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7 to 13</b>

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# Avreichim Gateshead

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2021.

#### Reference and administrative details

<b>Registered charity name</b>	Avreichim Gateshead
<b>Charity registration number</b>	1175534
<b>Company registration number</b>	10867115
<b>Principal office and registered office</b>	373 Alexandra Road Gateshead Tyne And Wear NE8 4HY

#### The trustees

B Bowden  
M C Merel  
A Simmonds

<b>Independent examiner</b>	D Schwarz FCCA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
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#### Structure, governance and management

Avreichim Gateshead is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 14 July 2017 as a company and the company number is 10867115. It was registered as a charity on 2 November 2017 with a charity number 1175534.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

#### Risk Management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

# **Avreichim Gateshead**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2021**

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##### **Objectives and activities**

The objectives of the charity are;

a. To advance the Jewish religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals and other activities. b. The promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

##### **Public Benefit Policy**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

##### **Grant Making Policy**

Grants are made to charitable institutions, organisations and individuals who accord with the objects of the charity.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

During the year, the charity received £66,406 in donations.

During the year, the charity spent £27,738 in furtherance of its principal objective of provision of facilities for prayer and social and educational gatherings.

##### **Financial review**

As at 31 July 2020 the charity held unrestricted free reserves of £123

##### **Reserves Policy**

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately three months of their average annual expenditure, to enable the charity to continue with its activities.

# **Avreichim Gateshead**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2021**

---

The trustees' annual report and the strategic report were approved on 10 September 2021 and signed on behalf of the board of trustees by:

**A Simmonds**  
Trustee

# Avreichim Gateshead

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Avreichim Gateshead

Year ended 31 July 2021

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I report to the trustees on my examination of the financial statements of Avreichim Gateshead ('the charity') for the year ended 31 July 2021.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

#### D Schwarz FCCA

Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

10 September 2021

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# Avreichim Gateshead

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2021

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		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	66,406	66,406	56,639
Investment income	6	3	3	7
<b>Total income</b>		<u>66,409</u>	<u>66,409</u>	<u>56,646</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	–	–	957
Expenditure on charitable activities	8,9	28,516	28,516	22,104
<b>Total expenditure</b>		<u>28,516</u>	<u>28,516</u>	<u>23,061</u>
<b>Net income and net movement in funds</b>		<u>37,893</u>	<u>37,893</u>	<u>33,585</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		113,478	113,478	79,893
<b>Total funds carried forward</b>		<u>151,371</u>	<u>151,371</u>	<u>113,478</u>

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

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The notes on pages 7 to 13 form part of these financial statements.

**Avreichim Gateshead**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 July 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	16	256,944	192,239
<b>Current assets</b>			
Cash at bank and in hand		5,903	42,507
<b>Creditors: amounts falling due within one year</b>	17	5,780	71,600
<b>Net current assets</b>		<u>123</u>	<u>(29,093)</u>
<b>Total assets less current liabilities</b>		257,067	163,146
<b>Creditors: amounts falling due after more than one year</b>	18	105,696	49,668
<b>Net assets</b>		<u>151,371</u>	<u>113,478</u>
<b>Funds of the charity</b>			
Unrestricted funds		151,371	113,478
<b>Total charity funds</b>	19	<u>151,371</u>	<u>113,478</u>

For the year ending 31 July 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 10 September 2021, and are signed on behalf of the board by:

**A Simmonds**  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2021

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 373 Alexandra Road, Gateshead, Tyne And Wear, NE8 4HY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2021

---

#### 3. Accounting policies *(continued)*

##### Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% reducing balance

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2021

---

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	66,406	66,406	56,639	56,639

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

---

#### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	3	3	7	7

#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	–	–	957	957

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Charitable activities	27,738	27,738	21,305	21,305
Support costs	778	778	799	799
	<u>28,516</u>	<u>28,516</u>	<u>22,104</u>	<u>22,104</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2021 £</b>	Total fund 2020 £
Charitable activities	18,273	9,465	–	27,738	21,305
Governance costs	–	–	778	778	799
	<u>18,273</u>	<u>9,465</u>	<u>778</u>	<u>28,516</u>	<u>22,104</u>

#### 10. Analysis of support costs

	Analysis of support costs activity 1 £	<b>Total 2021 £</b>	Total 2020 £
Governance costs	780	780	800

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# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2021

---

#### 11. Analysis of grants

	<b>2021</b>	2020
	<b>£</b>	£
<b>Grants to individuals</b>		
Religious Grants	9,465	9,400
Total grants	<u>9,465</u>	<u>9,400</u>

#### 12. Net income

Net income is stated after charging/(crediting):

	<b>2021</b>	2020
	<b>£</b>	£
Depreciation of tangible fixed assets	<u>109</u>	<u>56</u>

#### 13. Independent examination fees

	<b>2021</b>	2020
	<b>£</b>	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>800</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

<b>2021</b>	2020
<b>£</b>	£
Nil	Nil

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 15. Trustee remuneration and expenses

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

# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2021

---

#### 16. Tangible fixed assets

	Freehold property £	Library £	Equipment £	Torah Scrolls £	Total £
<b>Cost</b>					
At 1 August 2020	169,014	–	336	23,000	192,350
Additions	50,127	3,834	321	10,532	64,814
<b>At 31 July 2021</b>	<u>219,141</u>	<u>3,834</u>	<u>657</u>	<u>33,532</u>	<u>257,164</u>
<b>Depreciation</b>					
At 1 August 2020	–	–	111	–	111
Charge for the year	–	–	109	–	109
<b>At 31 July 2021</b>	<u>–</u>	<u>–</u>	<u>220</u>	<u>–</u>	<u>220</u>
<b>Carrying amount</b>					
<b>At 31 July 2021</b>	<u>219,141</u>	<u>3,834</u>	<u>437</u>	<u>33,532</u>	<u>256,944</u>
At 31 July 2020	<u>169,014</u>	<u>–</u>	<u>225</u>	<u>23,000</u>	<u>192,239</u>

#### 17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	780	600
Other creditors	5,000	71,000
	<u>5,780</u>	<u>71,600</u>

#### 18. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	25,135	25,135
Other creditors	80,561	24,533
	<u>105,696</u>	<u>49,668</u>

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# Avreichim Gateshead

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2021

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#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 August 2020	Income £	Expenditure £	At 31 July 2021 £
General funds	113,478	66,409	(28,516)	151,371

	At 1 August 2019	Income £	Expenditure £	At 31 July 2020 £
General funds	79,893	56,646	(23,061)	113,478

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	256,944	256,944
Current assets	5,903	5,903
Creditors less than 1 year	(5,780)	(5,780)
Creditors greater than 1 year	(105,696)	(105,696)
<b>Net assets</b>	<b>151,371</b>	<b>151,371</b>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	192,239	192,239
Current assets	42,507	42,507
Creditors less than 1 year	(71,600)	(71,600)
Creditors greater than 1 year	(49,668)	(49,668)
<b>Net assets</b>	<b>113,478</b>	<b>113,478</b>

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