

M.E.B.

England & Wales · Charity number 1179792

Details

Other names	MOTIVATE, EMPOWER, BUILD
Status	Registered
Legal form	CIO
Registered	2018-09-04
Register	View on the Charity Commission register

Contact

Address	13 Forburg Road London N16 6HP
Phone	07870809943
Email	mesiloh@gmail.com

Activities

Objects: (I) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.(II) TO RELIEVE FINANCIAL HARDSHIP, EITHER GENERALLY OR INDIVIDUALLY, BY MAKING GRANTS OF MONEY FOR PROVIDING OR PAYING FOR ITEMS SERVICES OR FACILITIES.(III) TO PROMOTE AND ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE AND TO DEVELOP THEIR CAPACITY AND SKILLS, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF TRAINING COURSES WITH A VIEW TO ENABLING THEM TO ENHANCE THEIR PROSPECTS OF EMPLOYMENT AND CONDITIONS OF LIFE AND TO PARTICIPATE MORE FULLY IN SOCIETY.(IV) TO PROMOTE ANY OTHER EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES AS THE TRUSTEES SEE FIT, PROVIDED THAT THEY ARE REGARDED AS CHARITABLE BY THE LAW OF ENGLAND AND WALES.

Activities: TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-01	£159,238	£162,087	-	-
2023-09-30	£196,817	£300,069	-	-
2022-09-30	£282,305	£269,333	-	-
2021-09-30	£244,903	£125,909	-	-
2020-09-30	£130,158	£76,211	-	-

Trustees

Name	Role	Appointed
Judah Bransdorfer	Chair	2018-09-04
Michael Stern		2018-09-04
Yisocher Ber Rosenbaum		2018-09-04

M.E.B.

England & Wales - Charity number 1179792

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
M.E.B.**

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

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

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

- (i) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- (ii) To relieve financial hardship, either generally or individually, by making grants of money for providing or paying for items, services or facilities.
- (iii) To promote and advance the education of children and young people and to develop their capacity and skills, in particular but not exclusively by the provision of training courses with a view to enabling them to enhance their prospects of employment and conditions of life and to participate more fully in society.
- (iv) To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity received donations and grants totalling £156,072 (2023: £194,649) and made grants totalling £60,178 (2023: £211,117).

FINANCIAL REVIEW

Reserves policy

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

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. For this reason, the charity has adopted the going concern basis of accounting in preparing the annual financial statements.

FUTURE PLANS

The charity intends to carry on its policy of making grants in pursuant of its objects, and continue its activities, as outlined above, for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organization.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

M.E.B.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179792

Principal address

13 Forburg Road
London
N16 6HP

Trustees

Y B Rosenbaum
J Bransdorfer
M Stern

Independent Examiner

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

Approved by order of the board of trustees on 22 July 2025 and signed on its behalf by:

J Bransdorfer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
M.E.B.**

Independent examiner's report to the trustees of M.E.B.

I report to the charity trustees on my examination of the accounts of M.E.B. (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M A Venitt

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

22 July 2025

M.E.B.

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

	Notes	30.9.24 Unrestricted fund £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		156,072	194,649
Investment income	2	3,166	2,168
Total		<u>159,238</u>	<u>196,817</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		160,288	298,285
Other		1,799	1,784
Total		<u>162,087</u>	<u>300,069</u>
NET INCOME/(EXPENDITURE)		(2,849)	(103,252)
RECONCILIATION OF FUNDS			
Total funds brought forward		88,389	191,641
TOTAL FUNDS CARRIED FORWARD		<u><u>85,540</u></u>	<u><u>88,389</u></u>

The notes form part of these financial statements

M.E.B.

**STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2024**

	Notes	30.9.24 Unrestricted fund £	30.9.23 Total funds £
FIXED ASSETS			
Tangible assets	5	3,393	3,992
CURRENT ASSETS			
Debtors	6	91,327	85,852
Cash at bank		1,132	791
		<u>92,459</u>	<u>86,643</u>
CREDITORS			
Amounts falling due within one year	7	(10,312)	(2,246)
		<u>82,147</u>	<u>84,397</u>
NET CURRENT ASSETS			
		<u>82,147</u>	<u>84,397</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>85,540</u>	<u>88,389</u>
		<u>85,540</u>	<u>88,389</u>
NET ASSETS		<u>85,540</u>	<u>88,389</u>
FUNDS	8		
Unrestricted funds		<u>85,540</u>	<u>88,389</u>
TOTAL FUNDS		<u>85,540</u>	<u>88,389</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 July 2025 and were signed on its behalf by:

Y B Rosenbaum - Trustee

M Stern - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

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

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	30.9.24	30.9.23
	£	£
Curr asset inv income	3,166	2,168
	<u> </u>	<u> </u>

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

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	194,649
Investment income	2,168
Total	<u>196,817</u>
 EXPENDITURE ON	
Charitable activities	
Charitable activities	298,285
Other	1,784
Total	<u>300,069</u>
 NET INCOME/(EXPENDITURE)	 (103,252)
 RECONCILIATION OF FUNDS	
Total funds brought forward	191,641
 TOTAL FUNDS CARRIED FORWARD	 <u><u>88,389</u></u>

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

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2023 and 30 September 2024	6,500
DEPRECIATION	
At 1 October 2023	2,508
Charge for year	599
At 30 September 2024	3,107
NET BOOK VALUE	
At 30 September 2024	3,393
At 30 September 2023	3,992

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Other debtors	91,327	85,852

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Taxation and social security	566	-
Other creditors	9,746	2,246

8. MOVEMENT IN FUNDS

	At 1.10.23	Net movement in funds	At 30.9.24
	£	£	£
Unrestricted funds			
General fund	88,389	(2,849)	85,540
TOTAL FUNDS	88,389	(2,849)	85,540

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	159,238	(162,087)	(2,849)
TOTAL FUNDS	159,238	(162,087)	(2,849)

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

8. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	191,641	(103,252)	88,389
TOTAL FUNDS	<u>191,641</u>	<u>(103,252)</u>	<u>88,389</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,817	(300,069)	(103,252)
TOTAL FUNDS	<u>196,817</u>	<u>(300,069)</u>	<u>(103,252)</u>

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	191,641	(106,101)	85,540
TOTAL FUNDS	<u>191,641</u>	<u>(106,101)</u>	<u>85,540</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	356,055	(462,156)	(106,101)
TOTAL FUNDS	<u>356,055</u>	<u>(462,156)</u>	<u>(106,101)</u>

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

9. RELATED PARTY DISCLOSURES

As at the balance sheet date and included within other debtors is the amount of £20,994 (2023: £18,506) which represents a loan between the charity and High Yield Management Ltd. The charity and High Yield Management Ltd share common management personnel.

As at the balance sheet date and included within other debtors is the amount of £30,376 (2023: £27,293) which represents a loan between the charity and Newington Properties Ltd. The charity and Newington Properties Ltd share common management personnel.

During the period the charity charged High Yield Management Ltd interest at 6% per annum on the outstanding loan balance and the interest receivable amounted to £1,187 (2023: £623). The charity and High Yield Management Ltd share common management personnel.

During the period the charity charged Newington Properties Ltd interest at 6% per annum on the outstanding loan balance and the interest receivable amounted to £1,979 (2023: £1,545). The charity and Newington Properties Ltd share common management personnel.

M.E.B.

England & Wales - Charity number 1179792

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
M.E.B.**

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

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

(i) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

(ii) To relieve financial hardship, either generally or individually, by making grants of money for providing or paying for items, services or facilities.

(iii) To promote and advance the education of children and young people and to develop their capacity and skills, in particular but not exclusively by the provision of training courses with a view to enabling them to enhance their prospects of employment and conditions of life and to participate more fully in society.

(iv) To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity received donations and grants totalling £194,649 (2022: £282,305) and made grants totalling £211,117 (2022: £187,025).

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity.

FUTURE PLANS

The charity intends to carry on its policy of making grants in pursuant of its objects, and continue its activities, as outlined above, for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organization.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179792

M.E.B.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Principal address

13 Forburg Road
London
N16 6HP

Trustees

Y B Rosenbaum
J Bransdorfer
M Stern

Independent Examiner

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

Approved by order of the board of trustees on 9 July 2024 and signed on its behalf by:

J Bransdorfer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
M.E.B.**

Independent examiner's report to the trustees of M.E.B.

I report to the charity trustees on my examination of the accounts of M.E.B. (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M A Venitt

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

9 July 2024

M.E.B.

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

	Notes	30.9.23 Unrestricted fund £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		194,649	282,305
Investment income	2	2,168	505
Total		<u>196,817</u>	<u>282,810</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		298,285	267,604
Other		1,784	1,729
Total		<u>300,069</u>	<u>269,333</u>
NET INCOME/(EXPENDITURE)		(103,252)	13,477
RECONCILIATION OF FUNDS			
Total funds brought forward		191,641	178,164
TOTAL FUNDS CARRIED FORWARD		<u><u>88,389</u></u>	<u><u>191,641</u></u>

The notes form part of these financial statements

M.E.B.

**STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2023**

		30.9.23 Unrestricted fund £	30.9.22 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	3,992	4,696
CURRENT ASSETS			
Debtors	6	85,852	185,152
Cash at bank and in hand		791	5,603
		<hr/>	<hr/>
		86,643	190,755
CREDITORS			
Amounts falling due within one year	7	(2,246)	(3,810)
		<hr/>	<hr/>
NET CURRENT ASSETS		84,397	186,945
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		88,389	191,641
		<hr/>	<hr/>
NET ASSETS		88,389	191,641
		<hr/>	<hr/>
FUNDS	8		
Unrestricted funds		88,389	191,641
		<hr/>	<hr/>
TOTAL FUNDS		88,389	191,641
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 July 2024 and were signed on its behalf by:

Y B Rosenbaum - Trustee

M Stern - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

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

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Curr asset inv income	2,168	505
	<u> </u>	<u> </u>

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

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	282,305
Investment income	505
Total	282,810
 EXPENDITURE ON	
Charitable activities	
Charitable activities	267,604
Other	1,729
Total	269,333
 NET INCOME	 13,477
 RECONCILIATION OF FUNDS	
Total funds brought forward	178,164
 TOTAL FUNDS CARRIED FORWARD	 191,641

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

5. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 October 2022 and 30 September 2023		6,500
DEPRECIATION		
At 1 October 2022		1,804
Charge for year		704
At 30 September 2023		2,508
NET BOOK VALUE		
At 30 September 2023		3,992
At 30 September 2022		4,696

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Other debtors	85,852	185,152

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Other creditors	2,246	3,810

8. MOVEMENT IN FUNDS

	At 1.10.22	Net movement in funds	At 30.9.23
	£	£	£
Unrestricted funds			
General fund	191,641	(103,252)	88,389
TOTAL FUNDS	191,641	(103,252)	88,389

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	196,817	(300,069)	(103,252)
TOTAL FUNDS	196,817	(300,069)	(103,252)

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

8. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	178,164	13,477	191,641
TOTAL FUNDS	<u>178,164</u>	<u>13,477</u>	<u>191,641</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	282,810	(269,333)	13,477
TOTAL FUNDS	<u>282,810</u>	<u>(269,333)</u>	<u>13,477</u>

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	178,164	(89,775)	88,389
TOTAL FUNDS	<u>178,164</u>	<u>(89,775)</u>	<u>88,389</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	479,627	(569,402)	(89,775)
TOTAL FUNDS	<u>479,627</u>	<u>(569,402)</u>	<u>(89,775)</u>

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

9. RELATED PARTY DISCLOSURES

As at the balance sheet date and included within other debtors is the amount of £18,506 (2022: £8,184) which represents a loan between the charity and High Yield Management Ltd. The charity and High Yield Management Ltd share common management personnel.

As at the balance sheet date and included within other debtors is the amount of £27,293 (2022: £25,748) which represents a loan between the charity and Newington Properties Ltd. The charity and Newington Properties Ltd share common management personnel.

During the period the charity charged High Yield Management Ltd interest at 6% per annum on the outstanding loan balance and the interest receivable amounted to £623 (2022: £465). The charity and High Yield Management Ltd share common management personnel.

During the period the charity charged Newington Properties Ltd interest at 6% per annum on the outstanding loan balance and the interest receivable amounted to £1,545 (2022: £40). The charity and Newington Properties Ltd share common management personnel.

M.E.B.

England & Wales - Charity number 1179792

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
M.E.B.**

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

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

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

(i) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

(ii) To relieve financial hardship, either generally or individually, by making grants of money for providing or paying for items, services or facilities.

(iii) To promote and advance the education of children and young people and to develop their capacity and skills, in particular but not exclusively by the provision of training courses with a view to enabling them to enhance their prospects of employment and conditions of life and to participate more fully in society.

(iv) To promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity received donations and grants totalling £282,305 (2021: £244,903) and made grants totalling £187,025 (2021: £23,327).

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity.

FUTURE PLANS

The charity intends to carry on its policy of making grants in pursuant of its objects, and continue its activities, as outlined above, for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organization.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179792

M.E.B.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Principal address

13 Forburg Road
London
N16 6HP

Trustees

Y B Rosenbaum
J Bransdorfer
M Stern

Independent Examiner

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

Approved by order of the board of trustees on 6 July 2023 and signed on its behalf by:

J Bransdorfer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
M.E.B.**

Independent examiner's report to the trustees of M.E.B.

I report to the charity trustees on my examination of the accounts of M.E.B. (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M A Venitt

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

6 July 2023

M.E.B.

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

	Notes	30.9.22 Unrestricted fund £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		282,305	244,903
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Charitable activities		267,604	124,094
Other		1,729	1,815
		<hr/>	<hr/>
Total		269,333	125,909
		<hr/>	<hr/>
NET INCOME		12,972	118,994
RECONCILIATION OF FUNDS			
Total funds brought forward		178,164	59,170
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		191,136	178,164
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

M.E.B.

**STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2022**

		30.9.22 Unrestricted fund £	30.9.21 Total funds £
FIXED ASSETS	Notes		
Tangible assets	4	4,696	5,525
CURRENT ASSETS			
Debtors	5	184,647	172,415
Cash at bank and in hand		5,603	3,182
		<u>190,250</u>	<u>175,597</u>
CREDITORS			
Amounts falling due within one year	6	(3,810)	(2,958)
		<u>186,440</u>	<u>172,639</u>
NET CURRENT ASSETS			
		<u>191,136</u>	<u>178,164</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>191,136</u>	<u>178,164</u>
NET ASSETS		<u>191,136</u>	<u>178,164</u>
FUNDS	7		
Unrestricted funds		<u>191,136</u>	<u>178,164</u>
TOTAL FUNDS		<u>191,136</u>	<u>178,164</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 July 2023 and were signed on its behalf by:

Y B Rosenbaum - Trustee

M Stern - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

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

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

M.E.B.

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

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	244,903
	<hr/>
EXPENDITURE ON	
Charitable activities	
Charitable activities	124,094
Other	1,815
Total	125,909
	<hr/>
NET INCOME	118,994
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	59,170
	<hr/>
TOTAL FUNDS CARRIED FORWARD	178,164
	<hr/> <hr/>

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2021 and 30 September 2022	6,500
	<hr/>
DEPRECIATION	
At 1 October 2021	975
Charge for year	829
	<hr/>
At 30 September 2022	1,804
	<hr/>
NET BOOK VALUE	
At 30 September 2022	4,696
	<hr/> <hr/>
At 30 September 2021	5,525
	<hr/> <hr/>

M.E.B.

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.22	30.9.21
	£	£
Other debtors	184,647	172,415
	<u> </u>	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.22	30.9.21
	£	£
Taxation and social security	-	47
Other creditors	3,810	2,911
	<u> </u>	<u> </u>
	3,810	2,958
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS		Net	
	At	movement	At
	1.10.21	in funds	30.9.22
	£	£	£
Unrestricted funds			
General fund	178,164	12,972	191,136
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	178,164	12,972	191,136
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	282,305	(269,333)	12,972
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	282,305	(269,333)	12,972
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At	Net	At
	1.10.20	movement	30.9.21
	£	in funds	£
		£	
Unrestricted funds			
General fund	59,170	118,994	178,164
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	59,170	118,994	178,164
	<u> </u>	<u> </u>	<u> </u>

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

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,903	(125,909)	118,994
	<u>244,903</u>	<u>(125,909)</u>	<u>118,994</u>
TOTAL FUNDS	<u>244,903</u>	<u>(125,909)</u>	<u>118,994</u>

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

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	59,170	131,966	191,136
	<u>59,170</u>	<u>131,966</u>	<u>191,136</u>
TOTAL FUNDS	<u>59,170</u>	<u>131,966</u>	<u>191,136</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	527,208	(395,242)	131,966
	<u>527,208</u>	<u>(395,242)</u>	<u>131,966</u>
TOTAL FUNDS	<u>527,208</u>	<u>(395,242)</u>	<u>131,966</u>

8. RELATED PARTY DISCLOSURES

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

M.E.B.

England & Wales - Charity number 1179792

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
M.E.B.**

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

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

(I) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

(II) TO RELIEVE FINANCIAL HARDSHIP, EITHER GENERALLY OR INDIVIDUALLY, BY MAKING GRANTS OF MONEY FOR PROVIDING OR PAYING FOR ITEMS SERVICES OR FACILITIES.

(III) TO PROMOTE AND ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE AND TO DEVELOP THEIR CAPACITY AND SKILLS, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF TRAINING COURSES WITH A VIEW TO ENABLING THEM TO ENHANCE THEIR PROSPECTS OF EMPLOYMENT AND CONDITIONS OF LIFE AND TO PARTICIPATE MORE FULLY IN SOCIETY.

(IV) TO PROMOTE ANY OTHER EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES AS THE TRUSTEES SEE FIT, PROVIDED THAT THEY ARE REGARDED AS CHARITABLE BY THE LAW OF ENGLAND AND WALES.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity received donations totalling £244,903 (2020: £130,158) and made grants totalling £23,327 (2020: £18,967).

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity.

FUTURE PLANS

The charity intends to carry on its policy of making grants in pursuant of its objects, and continue its activities, as outlined above, for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organization.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

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

M.E.B.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179792

Principal address

13 Forburg Road
London
N16 6HP

Trustees

Y B Rosenbaum
J Bransdorfer
M Stern

Independent Examiner

M A Venitt
A.C.A.
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 13 July 2022 and signed on its behalf by:

J Bransdorfer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
M.E.B.**

Independent examiner's report to the trustees of M.E.B.

I report to the charity trustees on my examination of the accounts of M.E.B. (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M A Venitt
A.C.A.
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

13 July 2022

M.E.B.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Notes	30.9.21 Unrestricted fund £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		244,903	130,158
EXPENDITURE ON			
Charitable activities			
Charitable activities		124,094	72,776
Other		1,815	3,435
Total		<u>125,909</u>	<u>76,211</u>
NET INCOME		<u>118,994</u>	<u>53,947</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		59,170	5,223
TOTAL FUNDS CARRIED FORWARD		<u><u>178,164</u></u>	<u><u>59,170</u></u>

The notes form part of these financial statements

M.E.B.

**STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2021**

		30.9.21 Unrestricted fund £	30.9.20 Total funds £
FIXED ASSETS	Notes		
Tangible assets	4	5,525	-
CURRENT ASSETS			
Debtors	5	172,415	54,418
Cash at bank		3,182	6,733
		<u>175,597</u>	<u>61,151</u>
CREDITORS			
Amounts falling due within one year	6	(2,958)	(1,981)
NET CURRENT ASSETS		<u>172,639</u>	<u>59,170</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		178,164	59,170
NET ASSETS		<u>178,164</u>	<u>59,170</u>
FUNDS	7		
Unrestricted funds		<u>178,164</u>	<u>59,170</u>
TOTAL FUNDS		<u>178,164</u>	<u>59,170</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 July 2022 and were signed on its behalf by:

Y B Rosenbaum - Trustee

M Stern - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

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

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

3.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £
	INCOME AND ENDOWMENTS FROM	
	Donations and legacies	130,158
	EXPENDITURE ON	
	Charitable activities	
	Charitable activities	72,776
	Other	3,435
	Total	76,211
	NET INCOME	53,947
	RECONCILIATION OF FUNDS	
	Total funds brought forward	5,223
	TOTAL FUNDS CARRIED FORWARD	59,170
4.	TANGIBLE FIXED ASSETS	Fixtures and fittings £
	COST	
	Additions	6,500
	DEPRECIATION	
	Charge for year	975
	NET BOOK VALUE	
	At 30 September 2021	5,525
	At 30 September 2020	-

M.E.B.

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.21	30.9.20
	£	£
Other debtors	172,415	54,418
	<u> </u>	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.9.21	30.9.20
	£	£
Taxation and social security	47	47
Other creditors	2,911	1,934
	<u> </u>	<u> </u>
	2,958	1,981
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS		Net	
	At	movement	At
	1.10.20	in funds	30.9.21
	£	£	£
Unrestricted funds			
General fund	59,170	118,994	178,164
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	59,170	118,994	178,164
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	244,903	(125,909)	118,994
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	244,903	(125,909)	118,994
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At	Net	At
	1.10.19	movement	30.9.20
	£	in funds	£
		£	
Unrestricted funds			
General fund	5,223	53,947	59,170
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	5,223	53,947	59,170
	<u> </u>	<u> </u>	<u> </u>

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

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,158	(76,211)	53,947
TOTAL FUNDS	<u>130,158</u>	<u>(76,211)</u>	<u>53,947</u>

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

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	5,223	172,941	178,164
TOTAL FUNDS	<u>5,223</u>	<u>172,941</u>	<u>178,164</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	375,061	(202,120)	172,941
TOTAL FUNDS	<u>375,061</u>	<u>(202,120)</u>	<u>172,941</u>

8. RELATED PARTY DISCLOSURES

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

M.E.B.

England & Wales - Charity number 1179792

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
M.E.B.**

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

(I) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

(II) TO RELIEVE FINANCIAL HARDSHIP, EITHER GENERALLY OR INDIVIDUALLY, BY MAKING GRANTS OF MONEY FOR PROVIDING OR PAYING FOR ITEMS SERVICES OR FACILITIES.

(III) TO PROMOTE AND ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE AND TO DEVELOP THEIR CAPACITY AND SKILLS, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF TRAINING COURSES WITH A VIEW TO ENABLING THEM TO ENHANCE THEIR PROSPECTS OF EMPLOYMENT AND CONDITIONS OF LIFE AND TO PARTICIPATE MORE FULLY IN SOCIETY.

(IV) TO PROMOTE ANY OTHER EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES AS THE TRUSTEES SEE FIT, PROVIDED THAT THEY ARE REGARDED AS CHARITABLE BY THE LAW OF ENGLAND AND WALES.

Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the objectives of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity received donations totalling £130,158 (2019: £110,104) and made grants totalling £18,967 (2019: £54,924).

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity.

FUTURE PLANS

The charity intends to carry on its policy of making grants in pursuant of its objects, and continue its activities, as outlined above, for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organization.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

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

M.E.B.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1179792

Principal address

13 Forburg Road
London
N16 6HP

Trustees

Y B Rosenbaum
J Bransdorfer
M Stern

Independent Examiner

M A Venitt
A.C.A.
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 27 July 2021 and signed on its behalf by:

J Bransdorfer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
M.E.B.**

Independent examiner's report to the trustees of M.E.B.

I report to the charity trustees on my examination of the accounts of M.E.B. (the Trust) for the year ended 30 September 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M A Venitt
A.C.A.
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

27 July 2021

M.E.B.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Notes	Year ended 30.9.20 Unrestricted fund £	Period 4.9.18 to 30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		130,158	110,104
EXPENDITURE ON			
Charitable activities			
Charitable		72,776	104,041
Other		3,435	840
Total		<u>76,211</u>	<u>104,881</u>
NET INCOME		<u>53,947</u>	<u>5,223</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		5,223	-
TOTAL FUNDS CARRIED FORWARD		<u><u>59,170</u></u>	<u><u>5,223</u></u>

The notes form part of these financial statements

M.E.B.

STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2020

	Notes	30.9.20 Unrestricted fund £	30.9.19 Total funds £
CURRENT ASSETS			
Debtors	4	54,418	-
Cash at bank		<u>6,733</u>	<u>6,092</u>
		61,151	6,092
CREDITORS			
Amounts falling due within one year	5	(1,981)	(869)
		<u>59,170</u>	<u>5,223</u>
NET CURRENT ASSETS			
		<u>59,170</u>	<u>5,223</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>59,170</u>	<u>5,223</u>
NET ASSETS			
		<u>59,170</u>	<u>5,223</u>
FUNDS	6		
Unrestricted funds		<u>59,170</u>	<u>5,223</u>
TOTAL FUNDS		<u>59,170</u>	<u>5,223</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 July 2021 and were signed on its behalf by:

Y B Rosenbaum - Trustee

M Stern - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the period ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the period ended 30 September 2019.

M.E.B.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	110,104
EXPENDITURE ON	
Charitable activities	
Charitable	104,041
Other	840
Total	<u>104,881</u>
NET INCOME	<u>5,223</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>5,223</u></u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20 £	30.9.19 £
Other debtors	<u>54,418</u>	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20 £	30.9.19 £
Taxation and social security	47	29
Other creditors	<u>1,934</u>	<u>840</u>
	<u>1,981</u>	<u>869</u>

6. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	5,223	53,947	59,170
TOTAL FUNDS	<u>5,223</u>	<u>53,947</u>	<u>59,170</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,158	(76,211)	53,947
TOTAL FUNDS	<u>130,158</u>	<u>(76,211)</u>	<u>53,947</u>

Comparatives for movement in funds

	Net movement in funds £	At 30.9.19 £
Unrestricted funds		
General fund	5,223	5,223
TOTAL FUNDS	<u>5,223</u>	<u>5,223</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,104	(104,881)	5,223
TOTAL FUNDS	<u>110,104</u>	<u>(104,881)</u>	<u>5,223</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.