

SIMCHA DAYS IN

**Trustees' report and financial statements
for the year ended 31 March 2024**

SIMCHA DAYS IN

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SIMCHA DAYS IN

Legal and administrative information

Trustees	M C Goldstein S R Elbaum M Weltscher
Charity number	1184888
Office	7 Colberg Place London N16 5RA
Independent examiner	JS&CO Accountants Ltd 26 Theydon Road London E5 9NA
Bankers	Barclays

SIMCHA DAYS IN

Trustees' report for the year ended 31 March 2024

Constitution

The charity is governed by declaration of trust dated 13th August 2019

Organizational structure

The trustees have served throughout the year. The power to appoint new trustees is vested in the current board. All funds are raised by the trustees.

Objects for public benefit

Out of school holiday club which provides activities and supports children with poverty and provides hot meals. We also provide clubs for mothers and babies advice. Supported this year over 250 children.

Review of activities and achievements

Supported people in poor living conditions by providing them food and after school activities.

Plan for the future

We would like to provide skill workshops and advice for young children and parents.

Reserve policy

The charity aims to have 3 month of reserve

Risk review

The trustees have reviewed the major risks that the charity faces and confirm that they have established systems to mitigate them.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 8th April 2025 and signed on their behalf by

Trustee

SIMCHA DAYS IN

Notes to the financial statements for the year ended 31 March 2024

Independent examiner's report to the trustees on the unaudited financial statements of SIMCHA DAYS IN.

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I report on the financial statements of the trust for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**JS & Co Accountants Ltd
26 Theydon Road
London E5 9NA**

8 April 2025

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STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2024

	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total Funds £	2023 Unrestricted £	2023 Restricted £	2023 Total Funds £
INCOMING FROM							
Donations & Legacies		7,406		7,406	20,847		20,847
Charitable Activities	4		20,000	20,000			0
Total Incoming resources		7,406	20,000	27,406	20,847	0	20,847
EXPENDITURE ON							
Raising funds	5	2,074		2,074	0		0
Charitable activities	6,7,8	5,355	2,359	7,714	21,913		21,913
Total expended		7,429	2,359	9,788	21,913	0	21,913
NET INCOME		-23	17,641	17,618	-1,066	0	-1,066
RECONCILIATION OF FUNDS							
Total funds brought forward		638	0	638	1,704	0	1,704
TOTAL FUNDS CARRIED FORWARD		615	17,641	18,256	638	0	638

The Notes form part of the financial statements

SIMCHA DAYS IN

BALANCE SHEET
31-Mar-24

	Notes	£	2024 £	£	2023 £
CURRENT ASSETS:					
Cash at bank and in hand			<u>18,916</u>	<u>638</u>	
			18,916	638	
CREDITORS: amounts falling due within one year	9		<u>-660</u>	<u>0</u>	
Net Current assets/(liabilities)			<u>18,256</u>	<u>638</u>	
NET CURRENT ASSETS:			<u>18,256</u>	<u>638</u>	
FUNDS	10				
Unrestricted funds			615	638	
Restricted funds			<u>17,641</u>	<u>0</u>	
TOTAL FUNDS			<u>18,256</u>	<u>638</u>	

Approved by the board of Trustees on:
And signed on their behalf by:

08 April 2025

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Trustee

The Notes form part of these financial statements

SIMCHA DAYS IN

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared in accordance with the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015). In preparing the accounts, the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005. Where there is a conflict between the FRSSE and the SORP, the SORP has been adopted in accordance with paragraph 419ff of the SORP.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on 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

Fund accounting

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

2 TRUSTEES REMUNERATION AND BENEFITS

No trustee received remuneration, allowance for or reimbursement of expenses.

3 RELATED PARTY

There were no related party transactions during the year

4 INCOMING FROM

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations & Legacies	7,406		7,406	20,847
Charitable Activities		20,000	20,000	
TOTAL	7,406	20,000	27,406	20,847

5 RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fundraising	2,074	0	2,074	0

6 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Out of school activities and food provided	0	2,359	2,359	19,629
	0	2,359	2,359	19,629

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NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

7 GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Accountancy	660		660	420
	660	0	660	420

8 Support Cost

Advertising	645		645	
Office supplies			0	364
Rent	4,050		4,050	1,500
	4,695	0	4,695	1,864

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals	660	0
	660	0

11 MOVEMENTS IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.03.24 £
Restricted funds			
General fund	0	17,641	17,641
Unrestricted funds			
General fund	638	-23	615
TOTAL FUNDS	638	17,618	18,256

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

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
General fund	20,000	2,359	17,641
Unrestricted funds			
General fund	7,406	7,429	-23
TOTAL FUNDS	27,406	9,788	17,618

12 TAXATION

Simcha Days In 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.