

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022

FOR

BETH ZILKA**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

BETH ZILKA

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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

The objectives of the charity are the advancement of the Orthodox Jewish faith for the benefit of the public in such ways as are exclusively charitable in English law and in particular but not exclusively by providing for the religious needs, spiritual education, pastoral needs and welfare of the local community in North West London and of other members of the Jewish community.

Public benefit

The Trustees confirm they have referred to the guidelines contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policies for the year.

Grantmaking

Grants are made to charitable institutions, organisations and individuals after it has been satisfied that payments will accord with the objectives of the charity.

FINANCIAL REVIEW

Reserves policy

The charity had incoming resources of £28,301 (2021: £39,612) and charitable expenditure of £36,470 (2021: £31,645). At the balance sheet date the charity had unrestricted funds in deficit of £200 (2021: £7,967 surplus).

The trustees are confident in the charity's ability to raise sufficient funds to enable the charity to continue its charitable activities and the accounts have therefore been prepared on a going concern basis.

The charity aims to maintain reserves in order that it is in a position to continue its charitable activities at a consistent level and to cover contingencies of additional calls being made upon the charity for support of organisations, institutions or individuals in times of need.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1192695

Principal address

41 Wessex Gardens
London
NW11 9RS

Trustees

Mr A Shasha
Mr S S Relvy
Mr M Salama

Independent Examiner

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

BETH ZILKA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Approved by order of the board of trustees on 10 October 2023 and signed on its behalf by:

Mr A Shasha - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BETH ZILKA**

Independent examiner's report to the trustees of Beth Zilka

I report to the charity trustees on my examination of the accounts of Beth Zilka (the Trust) for the year ended 31 December 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

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.

Mr Wojciech Kmiotek, FCCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

10 October 2023

BETH ZILKA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

		year ended 31.12.22 Unrestricted fund £	period 8.12.20 to 31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		28,301	39,612
Investment income	2	<u>2</u>	<u>-</u>
Total		<u>28,303</u>	<u>39,612</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		<u>36,470</u>	<u>31,645</u>
NET INCOME/(EXPENDITURE)		(8,167)	7,967
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>7,967</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u>(200)</u>	<u>7,967</u>

The notes form part of these financial statements

BETH ZILKA
BALANCE SHEET
31 DECEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS	Notes		
Debtors	6	-	2,500
Cash at bank		<u>760</u>	<u>6,427</u>
		760	8,927
CREDITORS			
Amounts falling due within one year	7	<u>(960)</u>	(960)
NET CURRENT ASSETS/(LIABILITIES)		<u>(200)</u>	<u>7,967</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(200)</u>	7,967
NET ASSETS		<u>(200)</u>	<u>7,967</u>
FUNDS	8		
Unrestricted funds		<u>(200)</u>	<u>7,967</u>
TOTAL FUNDS		<u>(200)</u>	<u>7,967</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2023 and were signed on its behalf by:

Mr A Shasha - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 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.

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

	year ended 31.12.22	period 8.12.20 to 31.12.21
	£	£
Deposit account interest	<u><u>2</u></u>	<u><u>-</u></u>

3. GRANTS PAYABLE

	year ended 31.12.22	period 8.12.20 to 31.12.21
	£	£
Charitable activities	<u><u>16,731</u></u>	<u><u>20,637</u></u>

During the year grants to institutions of £16,731 (2021: £11,557) were made. A breakdown of the material donations are as follows:

	£
Beis Yaakov Primary School	9,345
Lev Ahron	3,840
Torah (5759)	2,301

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

3. GRANTS PAYABLE - continued

Other	1,245
Total	16,731

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the period ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the period ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>39,612</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>31,645</u>
NET INCOME	<u>7,967</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>7,967</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	<u><u>-</u></u>	<u><u>2,500</u></u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u><u>960</u></u>	<u><u>960</u></u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.