MENUCHAR LIMITED

England & Wales · Charity number 262782

Details

Status	Registered
Legal form	Charitable company
Company number	01017215
Registered	1972-06-23
Register	View on the Charity Commission register

Contact

Address	The Brentano Suite 2 Athenaeum Road London N20 9AE
Phone	02083695170

Activities

Objects: TO ADVANCE RELIGION IN ACCORDANCE WITH THE ORTHODOX JEWISH FAITH AND FOR SUCH OTHER PURPOSES AS ARE RECOGNISED BY ENGLISH LAW AS CHARITABLE. (FOR FURTHER DETAILS SEE CLAUSE 3 OF MEMORANDUM OF ASSOCIATION).

Activities: The charity distributes funds for charitable purposes with the view of advancing religion in accordance with orthodox Jewish faith.

Classification

- **How:** Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£0	£0	-	-
2024-03-31	£0	£0	-	-
2023-03-31	£0	£114,473	-	-
2022-03-31	£0	£94,037	-	-
2021-03-31	£250,000	£383,864	-	-

Trustees

Name	Role	Appointed
RAPHAEL BUDE		2019-08-05
Ruth Bude		2021-11-08

MENUCHAR LIMITED

England & Wales - Charity number 262782

Accounts

Charity number: 262782
Company number: 01017215

Menuchar Limited
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2021

Barry Flack & Co Limited
Chartered Certified Accountants
Prospect House
2 Athenaeum Road
London
N20 9AE

Menuchar Limited
(A company limited by guarantee)

Contents

Menuchar Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	262782	
Company registration number	01017215	
Business address	6 Riverside Drive 300 Golders Green Road London NW11 9PU	
Registered office	Barry Flack & Co Limited The Brentano Suite Prospect House 2 Athenaeum Road London N20 9AE	
Trustees	Raphael Bude Gail Bude	 ceased 8 November 2021
Secretary	Helena Bude	
Chief executive	Raphael Bude	
Management committee	Raphael Bude Gail Bude	 ceased 8 November 2021
Accountants	Barry Flack & Co Limited Prospect House 2 Athenaeum Road London N20 9AE	
Bankers	Barclays Bank UK PLC	

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2021

The trustees present their report and the financial statements for the year ended 31 March 2021. The trustees, who are also directors of Menuchar Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Menuchar Limited is a charitable company limited by guarantee and was established on 9 July 1971. It is governed by two trustees in accordance with the memorandum and articles of association. The trustees are responsible for the overall direction and management of the organisation through the Trustee Board.

Objectives and activities

The objects of the charity are to advance religion in accordance with the Orthodox Jewish Faith and for such purposes are recognised by English law as charitable; to provide relief of needy persons; to undertake, accept, execute and administer, without remuneration, any charitable trusts; to publish literature and learned works of all kinds in furtherance of the objects of the charity; to establish and support or aid in the establishment and support of any charitable association or institution, trust fund; and to subscribe or guarantee money for any charitable purpose which the charity shall consider calculated to promote its objects.

Achievements and performance

The donations received have decreased from the previous year.

Financial review

The Statement of Financial Activities for the year shows total incoming resources of £250,000 (2020 £510,000). Grants were made to religious organisations of £382,080 (2020 £557,691).

Statement of trustees' responsibilities

The trustees (who are also directors of Menuchar Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Menuchar Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 March 2021

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

Helena Bude
Secretary
28 November 2021

Menuchar Limited
(A company limited by guarantee)

Accountants' report to the trustees on the unaudited financial statements of Menuchar Limited.

We report on the financial statements of Menuchar Limited for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the Income and Expenditure Account, the Statement of Total Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2015).

Respective responsibilities of the trustees and auditors

As described in the statement of trustees' responsibilities the company's trustees (who also act as directors for the charitable activities of Menuchar Limited) are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

Opinion

In our opinion:

(a) the accounts are in agreement with those accounting records kept by the company under the Companies Act 2006.

(b) having regard only to, and on the basis of, the information contained in those accounting records:

- (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in the Act; and

- (ii) the company satisfied the conditions for exemption from audit of the accounts for the year specified in the Act, and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemptions specified in the Act.

Barry Flack & Co Limited
Chartered Certified Accountants

28 November 2021

Prospect House
2 Athenaeum Road
London
N20 9AE

Menuchar Limited
(A company limited by guarantee)

Statement of financial activities

For the year ended 31 March 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	250,000	250,000	510,000
Total incoming resources		250,000	250,000	510,000
Resources expended				
Accountancy fees		1,680	1,680	2,400
Bank charges		91	91	131
Other office expenses		13	13	13
Donations - grants made to religious organisations		382,080	382,080	557,691
Total resources expended		383,864	383,864	560,235
Total funds brought forward		340,535	340,535	390,770
Total funds carried forward		206,671	206,671	340,535

The notes on pages 9 to 11 form an integral part of these financial statements.

Menuchar Limited
(A company limited by guarantee)

Income and expenditure account

For the year ended 31 March 2021

	2021	2020
	£	£
Income	250,000	510,000
Operating expenditure	383,864	560,235
Operating deficit	133,864	50,235
Retained deficit for the financial year	133,864	50,235

The notes on pages 9 to 11 form an integral part of these financial statements.

Menuchar Limited
(A company limited by guarantee)

Balance sheet
as at 31 March 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Investments	5		100		100
Current assets					
Cash at bank and in hand		208,261		342,851	
		208,261		342,851	
Creditors: amounts falling due within one year	6	1,690		2,416	
Net current assets			206,571		340,435
Net assets			206,671		340,535
Funds					
Unrestricted income funds			206,671		340,535
Total funds			206,671		340,535

The Balance Sheet continues on the following page.

The notes on pages 9 to 11 form an integral part of these financial statements.

Menuchar Limited
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Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2021

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2021.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the board on 28 November 2021 and signed on its behalf by

Raphael Bude
Director

Notes to financial statements for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective January 2015 and the Companies Act 2006.

1.2. 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. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Donations	250,000	250,000	510,000
	250,000	250,000	510,000

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2021 Number	2020 Number
Trustees/Directors	2	2

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Fixed asset investments

	Subsidiary undertakings shares £	Total £
Valuation		
At 1 April 2020 and At 31 March 2021	100	100
Historical cost as at 31 March 2021	100	100

All fixed asset investments are held within the United Kingdom.

6. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,690	2,416

7. Company limited by guarantee

Menuchar Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.