

# THE FRIENDS OF BEIS-ELIYOHU TRUST

England & Wales · Charity number 264365

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1972-08-08

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

## Contact

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**Address** 37 Holmfield Avenue  
London  
NW4 2LP

**Phone** 0208 203 6135

## Activities

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**Objects:** THE FURTHERANCE AND PROMOTION OF THE JEWISH RELIGION AND JEWISH RELIGIOUS EDUCATION IN ANY PART OF THE WORLD IN SUCH PROPORTIONS AND IN SUCH MANNER AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

**Activities:** Supporting a Rabbinical College in Israel

## Classification

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- **How:** Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- Israel

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,290	£926	-	-
2023-12-31	£27,319	£27,166	-	-
2022-12-31	£16,420	£19,130	-	-
2021-12-31	£30,620	£30,550	-	-
2020-12-31	£44,055	£58,260	-	-

## Trustees

Name	Role	Appointed
CHAIM LOPIAN		
Joshua Kraushar		2021-03-11

**THE FRIENDS OF BEIS-ELIYOHU TRUST**

England & Wales - Charity number 264365

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# Accounts

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**FRIENDS OF BEIS ELIYOHU TRUST**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

# FRIENDS OF BEIS ELIYOHU TRUST

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## FRIENDS OF BEIS ELIYOHU TRUST

### REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2023

<b>TRUSTEES</b>	Mr M J Miller (resigned 8.9.23) Mr C Lopian Mr J Kraushar
<b>PRINCIPAL ADDRESS</b>	37 Holmfield Avenue London NW4 2LP
<b>REGISTERED CHARITY NUMBER</b>	264365
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

## **FRIENDS OF BEIS ELIYOHU TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

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

#### **Reference and administrative information**

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charity are the furtherance of Orthodox Jewish education, particularly advanced religious studies and the relief of poverty.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of activities and achievement**

The trustee are satisfied with the results of the year. Although there was an increase in both income and grantmaking there was a small deficit for the year.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £1,431 deficit (2022 - £1,584 deficit).

##### **Risk review**

The trustees have confirmed that there are no major risk to which the charity is exposed.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The charity was established by Deed of Trust dated 14 June 1972.

##### **Organisational structure**

The power to appoint new trustees is vested in the board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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.

## **FRIENDS OF BEIS ELIYOHU TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of 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.

Approved by order of the board of trustees on 30 October 2024 and signed on its behalf by:

Mr J Kraushar - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF BEIS ELIYOHU TRUST

## Independent examiner's report to the trustees of Friends of Beis Eliyohu Trust

I report to the charity trustees on my examination of the accounts of Friends of Beis Eliyohu Trust (the Trust) for the year ended 31 December 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.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

30 October 2024

**FRIENDS OF BEIS ELIYOHU TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		27,319	16,420
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Grantmaking		25,930	18,100
Support costs		1,236	1,030
		<hr/>	<hr/>
<b>Total</b>		27,166	19,130
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		153	(2,710)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(1,584)	1,126
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(1,431)</u>	<u>(1,584)</u>

The notes form part of these financial statements

**FRIENDS OF BEIS ELIYOHU TRUST**

**BALANCE SHEET  
31 DECEMBER 2023**

	Notes	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		9	96
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,440)	(1,680)
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(1,431)</u>	<u>(1,584)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>(1,431)</u>	<u>(1,584)</u>
<b>NET ASSETS/(LIABILITIES)</b>			
		<u>(1,431)</u>	<u>(1,584)</u>
<b>FUNDS</b>			
Unrestricted funds		<u>(1,431)</u>	<u>(1,584)</u>
<b>TOTAL FUNDS</b>		<u>(1,431)</u>	<u>(1,584)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2024 and were signed on its behalf by:

Mr J Kraushar - Trustee

## FRIENDS OF BEIS ELIYOHU TRUST

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

Donations are included in full in the Statement of Financial Activities when received.

##### **Expenditure**

Expenditure is recognised in the year in which it is incurred and includes irrecoverable VAT.

Support costs are those costs incurred to assist the work of the charity but are not directly charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Going concern**

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

#### 2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3)	Support costs (see note 4)	Totals
	£	£	£
Grantmaking	25,930	-	25,930
Support costs	-	1,236	1,236
	25,930	1,236	27,166
	25,930	1,236	27,166

#### 3. GRANTS PAYABLE

	2023	2022
	£	£
Grantmaking	25,930	18,100
	25,930	18,100

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
Yeshivas Beis Eliyohu (education)	25,930	18,100
	25,930	18,100
	25,930	18,100

## FRIENDS OF BEIS ELIYOHU TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

#### 4. SUPPORT COSTS

	<b>Finance</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
Support costs	282	954	1,236
	<u>          </u>	<u>          </u>	<u>          </u>

Support costs, included in the above, are as follows:

	<b>2023</b>		<b>2022</b>
	<b>Support</b>		<b>Total</b>
	<b>costs</b>		<b>activities</b>
	<b>£</b>		<b>£</b>
Bank charges	282		190
Independent examiner's fee	300		-
Independent examiner's other fees	300		-
General expenses	354		-
Accountancy fees	-		840
	<u>          </u>		<u>          </u>
	1,236		1,030
	<u>          </u>		<u>          </u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

#### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,440	1,680
	<u>          </u>	<u>          </u>

#### 7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**THE FRIENDS OF BEIS-ELIYOHU TRUST**

England & Wales - Charity number 264365

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# Accounts

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**FRIENDS OF BEIS ELIYOHU TRUST**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

**FRIENDS OF BEIS ELIYOHU TRUST**

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**FRIENDS OF BEIS ELIYOHU TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>TRUSTEES</b>	Mr M J Miller Mr C Lopian Mr J Kraushar (appointed 11.3.21)
<b>PRINCIPAL ADDRESS</b>	1 Riverside Road London N15 6DA
<b>REGISTERED CHARITY NUMBER</b>	264365
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

## FRIENDS OF BEIS ELIYOHU TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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

#### **Reference and administrative information**

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charity are the furtherance of Orthodox Jewish education, particularly advanced religious studies and the relief of poverty.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of activities and achievement**

The trustee are satisfied with the results of the year. There was a decline in income received and the trustees reduced grantmaking accordingly.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £1,126 (2020 - £1,056).

##### **Risk review**

The trustees have confirmed that there are no major risk to which the charity is exposed.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The charity was established by Deed of Trust dated 14 June 1972.

##### **Organisational structure**

The power to appoint new trustees is vested in the board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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.

## **FRIENDS OF BEIS ELIYOHU TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of 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.

Approved by order of the board of trustees on 15 February 2023 and signed on its behalf by:

Mr M J Miller - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF BEIS ELIYOHU TRUST**

### **Independent examiner's report to the trustees of Friends of Beis Eliyohu Trust**

I report to the charity trustees on my examination of the accounts of Friends of Beis Eliyohu Trust (the Trust) for the year ended 31 December 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.

E Meyer FCA BSc  
Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

15 February 2023

**FRIENDS OF BEIS ELIYOHU TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Notes</b>	<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		30,620	44,055
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Charitable activities		29,482	58,260
Support costs		1,068	-
		<hr/>	<hr/>
<b>Total</b>		30,550	58,260
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		70	(14,205)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,056	15,261
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,126</u>	<u>1,056</u>

The notes form part of these financial statements

**FRIENDS OF BEIS ELIYOHU TRUST**

**BALANCE SHEET  
31 DECEMBER 2021**

	<b>Notes</b>	<b>2021 Total funds £</b>	<b>2020 Total funds £</b>
<b>CURRENT ASSETS</b>			
Cash at bank		3,400	3,216
<b>CREDITORS</b>			
Amounts falling due within one year	6	(2,274)	(2,160)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<u>1,126</u>	<u>1,056</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,126	1,056
		<hr/>	<hr/>
<b>NET ASSETS</b>		<u>1,126</u>	<u>1,056</u>
<b>FUNDS</b>			
Unrestricted funds		1,126	1,056
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<u>1,126</u>	<u>1,056</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 February 2023 and were signed on its behalf by:

Mr M J Miller - Trustee

# FRIENDS OF BEIS ELIYOHU TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 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

Donations are included in full in the Statement of Financial Activities when received.

#### Expenditure

Expenditure is recognised in the year in which it is incurred and includes irrecoverable VAT.

Support costs are those costs incurred to assist the work of the charity but are not directly charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Going concern

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

### 2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Charitable activities	29,400	82	29,482
Support costs	-	1,068	1,068
	<u>29,400</u>	<u>1,150</u>	<u>30,550</u>

### 3. GRANTS PAYABLE

	2021 £	2020 £
Charitable activities	<u>29,400</u>	<u>57,300</u>

The total grants paid to institutions during the year was as follows:

	2021 £	2020 £
Yeshivas Beis Eliyohu (education)	<u>29,400</u>	<u>57,300</u>

**FRIENDS OF BEIS ELIYOHU TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**4. SUPPORT COSTS**

	<b>Finance</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
Charitable activities	82	-	82
Support costs	-	1,068	1,068
	82	1,068	1,150
	82	1,068	1,150

Support costs, included in the above, are as follows:

	<b>Charitable</b>	<b>Support</b>	<b>2021</b>	<b>2020</b>
	<b>activities</b>	<b>costs</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>activities</b>	<b>activities</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank charges	82	-	82	-
Independent examiner's fee	-	420	420	360
Independent examiner's other fees	-	420	420	600
General expenses	-	228	228	-
	82	1,068	1,150	960
	82	1,068	1,150	960

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	2,274	2,160
	2,274	2,160
	2,274	2,160

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**THE FRIENDS OF BEIS-ELIYOHU TRUST**

England & Wales - Charity number 264365

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# Accounts

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**FRIENDS OF BEIS ELIYOHU TRUST**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

**FRIENDS OF BEIS ELIYOHU TRUST**

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# FRIENDS OF BEIS ELIYOHU TRUST

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2020

<b>TRUSTEES</b>	Mr M J Miller Mr C Lopian Mr J Kraushar (appointed 11.3.21)
<b>PRINCIPAL ADDRESS</b>	1 Riverside Road London N15 6DA
<b>REGISTERED CHARITY NUMBER</b>	264365
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

# FRIENDS OF BEIS ELIYOHU TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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

### Reference and administrative information

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objects of the charity are the furtherance of Orthodox Jewish education, particularly advanced religious studies and the relief of poverty.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

### ACHIEVEMENT AND PERFORMANCE

#### Review of activities and achievement

Income declined by about 12% although using reserves held the trustees were able to increase grantmaking.

### FINANCIAL REVIEW

#### Reserves policy

The have a specific reserve policy other than to ensure that they can continue the activities of the charity. Reserves at the year end were £1,056 (2019 - £15,261).

#### Risk review

The trustees have confirmed that there are no major risk to which the charity is exposed.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution

The charity was established by Deed of Trust dated 14 June 1972.

#### Organisational structure

The power to appoint new trustees is vested in the board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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.

**FRIENDS OF BEIS ELIYOHU TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of 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.

Approved by order of the board of trustees on 16 December 2021 and signed on its behalf by:

Mr M J Miller - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF BEIS ELIYOHU TRUST**

### **Independent examiner's report to the trustees of Friends of Beis Eliyohu Trust**

I report to the charity trustees on my examination of the accounts of Friends of Beis Eliyohu Trust (the Trust) for the year ended 31 December 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.

E Meyer FCA BSc  
Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

16 December 2021

**FRIENDS OF BEIS ELIYOHU TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	<b>Notes</b>	<b>2020 Unrestricted fund £</b>	<b>2019 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		44,055	49,790
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Charitable activities		58,260	34,550
		-----	-----
<b>NET INCOME/(EXPENDITURE)</b>		(14,205)	15,240
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		15,261	21
		-----	-----
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,056</u>	<u>15,261</u>

The notes form part of these financial statements

**FRIENDS OF BEIS ELIYOHU TRUST**

**BALANCE SHEET  
31 DECEMBER 2020**

	<b>Notes</b>	<b>2020 Total funds £</b>	<b>2019 Total funds £</b>
<b>CURRENT ASSETS</b>			
Cash at bank		3,216	16,461
<b>CREDITORS</b>			
Amounts falling due within one year	6	(2,160)	(1,200)
<b>NET CURRENT ASSETS</b>		1,056	15,261
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,056	15,261
<b>NET ASSETS</b>		1,056	15,261
<b>FUNDS</b>			
Unrestricted funds		1,056	15,261
<b>TOTAL FUNDS</b>		1,056	15,261

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2021 and were signed on its behalf by:

Mr M J Miller - Trustee

# FRIENDS OF BEIS ELIYOHU TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 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

Donations are included in full in the Statement of Financial Activities when received.

#### Expenditure

Expenditure is recognised in the year in which it is incurred and includes irrecoverable VAT.

Support costs are those costs incurred to assist the work of the charity but are not directly charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Going concern

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

### 2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Charitable activities	57,300	960	58,260

### 3. GRANTS PAYABLE

	2020 £	2019 £
Charitable activities	57,300	33,950

The total grants paid to institutions during the year was as follows:

	2020 £	2019 £
Yeshivas Beis Eliyohu (education)	57,300	33,950

## FRIENDS OF BEIS ELIYOHU TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

#### 4. SUPPORT COSTS

	<b>Governance costs</b>
	<b>£</b>
Charitable activities	960
	<u>          </u>

Support costs, included in the above, are as follows:

	<b>2020</b>	<b>2019</b>
	<b>Charitable activities</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	360	300
Independent examiner's other fees	600	300
	<u>          </u>	<u>          </u>
	<u>960</u>	<u>600</u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

#### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	2,160	1,200
	<u>          </u>	<u>          </u>

#### 7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.