

REGISTERED COMPANY NUMBER: 01422133 (England and Wales)
REGISTERED CHARITY NUMBER: 277951

ANLEYDALE LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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

ANLEYDALE LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12

ANLEYDALE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES	J Hirschler J Perelman R Hirschler
COMPANY SECRETARY	C R Hirschler
REGISTERED OFFICE	First Floor 94 Stamford Hill London N16 6XS
REGISTERED COMPANY NUMBER	01422133 (England and Wales)
REGISTERED CHARITY NUMBER	277951
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	Barclays 1 Churchill Place London E14 5HP

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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

Objects

The objects of the charity are the advancement of religion in accordance with Orthodox Jewish Faith, the relief of poverty and such other purposes as are recognised by English Law as charitable. The charity is grantmaking.

The trustees confirm that they have referred to 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 policy for the year.

Review of activities and achievements

The trustee is satisfied with the results of the year. There was 12% increase in income for the year with expenditure being in line with the previous year. There was a small surplus 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 £188,676 (2022 - £188,618).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as limited company and is governed by its Memorandum and Articles of Association dated 27 May 1979.

Organisational structure

The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

Risk review

The trustee has confirmed that there are no major risks to which the charity is exposed.

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

Approved by order of the board of trustees on 21 December 2023 and signed on its behalf by:

J Hirschler - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANLEYDALE LIMITED

Independent examiner's report to the trustees of Anleydale Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

21 December 2023

ANLEYDALE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

		2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		31,815	25,002
Investment income	3	10,313	12,392
Total		<u>42,128</u>	<u>37,394</u>
 EXPENDITURE ON			
Raising funds	4	7,237	1,206
Charitable activities			
Charitable activities		33,000	40,000
Support		1,833	1,751
Total		<u>42,070</u>	<u>42,957</u>
 NET INCOME/(EXPENDITURE)		58	(5,563)
 RECONCILIATION OF FUNDS			
Total funds brought forward		188,618	194,181
 TOTAL FUNDS CARRIED FORWARD		<u><u>188,676</u></u>	<u><u>188,618</u></u>

The notes form part of these financial statements

ANLEYDALE LIMITED (REGISTERED NUMBER: 01422133)

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 Total funds £	2022 Total funds £
FIXED ASSETS			
Investments			
Investments	9	2	2
Investment property	10	110,468	110,468
		<hr/>	<hr/>
		110,470	110,470
 CURRENT ASSETS			
Debtors	11	58,182	55,411
Cash at bank		23,455	26,108
		<hr/>	<hr/>
		81,637	81,519
 CREDITORS			
Amounts falling due within one year	12	(3,431)	(3,371)
		<hr/>	<hr/>
NET CURRENT ASSETS		78,206	78,148
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		188,676	188,618
		<hr/>	<hr/>
NET ASSETS		188,676	188,618
		<hr/>	<hr/>
FUNDS	14		
Unrestricted funds:			
General fund		108,676	108,618
Revaluation Reserve		80,000	80,000
		<hr/>	<hr/>
		188,676	188,618
		<hr/>	<hr/>
TOTAL FUNDS		188,676	188,618
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

ANLEYDALE LIMITED (REGISTERED NUMBER: 01422133)

BALANCE SHEET - continued
31 MARCH 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2023 and were signed on its behalf by:

J Hirschler - Trustee

ANLEYDALE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Anleydale Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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.

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

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

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Going concern

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

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. The estimates and underlying assumptions are reviewed on an ongoing basis.

The valuation of investment properties is inherently subjective, depending on many factors, including the individual nature of each property, its location and expected future net rental values, market yields and comparable market transactions. Therefore, the valuations are subject to a degree of uncertainty and are made on the basis of assumptions which may not prove to be accurate, particularly in periods of difficult market or economic conditions.

ANLEYDALE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. INVESTMENT INCOME

	2023 Unrestricted funds £	2022 Total funds £
Rents received	7,500	9,750
Deposit account interest	42	3
Loan interest received	2,771	2,639
	<u>10,313</u>	<u>12,392</u>

4. RAISING FUNDS

Investment management costs

	2023 Unrestricted funds £	2022 Total funds £
Management and letting fees	900	-
Insurance	1,128	1,026
Property repairs	1,051	180
Professional Fees	4,158	-
	<u>7,237</u>	<u>1,206</u>

5. GRANTS PAYABLE

	2023 £	2022 £
Charitable activities	<u>33,000</u>	<u>40,000</u>
The total grants paid to institutions during the year was as follows:		
	2023 £	2022 £
Relief of poverty	<u>33,000</u>	<u>40,000</u>
Vaad Harabonim	<u>33,000</u>	
	<u>33,000</u>	

ANLEYDALE LIMITED

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

6. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
	£	£	£
Support	207	1,626	1,833
	<u>207</u>	<u>1,626</u>	<u>1,833</u>

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

	2023	2022
	Support	Total
	£	activities
	£	£
Bank charges	207	185
Independent examiner's fee	540	510
Independent examiner's other fees	540	510
General expenses	546	546
	<u>1,833</u>	<u>1,751</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. AVERAGE NUMBER OF STAFF

The average number of staff in the year was Nil (2022 -Nil)

9. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	2
	<u>2</u>
NET BOOK VALUE	
At 31 March 2023	2
	<u>2</u>
At 31 March 2022	2
	<u>2</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

ANLEYDALE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. FIXED ASSET INVESTMENTS - continued

Kinstene Co Ltd

Registered office: First Floor, 94 Stamford Hill London N16 6XS

Nature of business: Property Investment

Class of share:	% holding
Ordinary	100

	31.3.23	31.3.22
	£	£
Aggregate capital and reserves	419,156	460,298
(Loss)/profit for the year	(41,142)	3,234
	<u> </u>	<u> </u>

10. INVESTMENT PROPERTY

FAIR VALUE

At 1 April 2022

and 31 March 2023

£

110,468

NET BOOK VALUE

At 31 March 2023

110,468

At 31 March 2022

110,468

The investments property was valued by the trustees taking into account properties of this nature in the similar locations.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Amounts owed by group undertakings	58,182	55,411
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other loans (see note 13)	126	126
Other creditors	2,225	2,225
Accruals and deferred income	1,080	1,020
	<u>3,431</u>	<u>3,371</u>

ANLEYDALE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Trustee's Loan Account	126	126
	<u>126</u>	<u>126</u>

14. MOVEMENT IN FUNDS

	At 1.4.22	Net	At
	£	movement	31.3.23
		in funds	£
		£	
Unrestricted funds			
General fund	108,618	58	108,676
Revaluation Reserve	80,000	-	80,000
	<u>188,618</u>	<u>58</u>	<u>188,676</u>
TOTAL FUNDS	<u>188,618</u>	<u>58</u>	<u>188,676</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	42,128	(42,070)	58
	<u>42,128</u>	<u>(42,070)</u>	<u>58</u>
TOTAL FUNDS	<u>42,128</u>	<u>(42,070)</u>	<u>58</u>

Comparatives for movement in funds

	At 1.4.21	Net	At
	£	movement	31.3.22
		in funds	£
		£	
Unrestricted funds			
General fund	114,181	(5,563)	108,618
Revaluation Reserve	80,000	-	80,000
	<u>194,181</u>	<u>(5,563)</u>	<u>188,618</u>
TOTAL FUNDS	<u>194,181</u>	<u>(5,563)</u>	<u>188,618</u>

ANLEYDALE LIMITED

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

14. 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	37,394	(42,957)	(5,563)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>37,394</u>	<u>(42,957)</u>	<u>(5,563)</u>

15. RELATED PARTY DISCLOSURES

The charity received loan interest from its subsidiary in the sum of £2,771 (2022 - £2,639). The amount due from the subsidiary at the balance sheet date was £58,182 (2022: £55,411).