

# BEER YAAKOV YESHIVA TRUST

England & Wales · Charity number 278851

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2011-09-14

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

## Contact

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**Address** 56 Sinclair Grove  
London  
NW11 9JG

**Phone** 02087310777

## Activities

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**Objects:** BY SUCH MEANS AS ARE RECOGNISED BY ENGLISH LAW AS CHARITABLE TO ADVANCE EDUCATION IN AND THE RELIGION OF THE ORTHODOX JEWISH FAITH.

**Activities:** RAISING FUNDS IN SUPPORT OF BEER YAAKOV YESHIVA, ISRAEL

## Classification

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

## Geography

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- Israel

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£6,050	£8,110	-	-
2023-12-31	£13,161	£11,961	-	-
2022-12-31	£31,805	£31,872	-	-
2021-12-31	£34,025	£34,848	-	-
2020-12-31	£60,538	£61,741	-	-

## Trustees

Name	Role	Appointed
JONATHAN NOAH SCHWARZ BA FCA	Chair	
SIMON HOFF		2011-08-11

**BEER YAAKOV YESHIVA TRUST**

England & Wales - Charity number 278851

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# Accounts

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**CHARITY REGISTRATION NUMBER: 278851**

**Beer Yaacov Yeshiva Trust**  
**Unaudited Financial Statements**  
**For the year ended**  
**31 December 2022**

**Beer Yaacov Yeshiva Trust**  
**Financial Statements**  
**Year ended 31 December 2022**

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**Beer Yaacov Yeshiva Trust**  
**Trustees' Annual Report**  
**Year ended 31 December 2022**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

**Reference and administrative details**

<b>Registered charity name</b>	Beer Yaacov Yeshiva Trust
<b>Charity registration number</b>	278851
<b>Principal office</b>	56 Sinclair Grove London NW11 9JG
<b>The trustees</b>	J N Schwarz S Hoff

**Structure, governance and management**

The charity was formed on the 22 October 1979 and is an unincorporated charity registered with the Charity Commission (Registration No. 278851). The charity is governed by its Trust Deed.

The day to day affairs of the charity are administered by the Board of Trustees, the Chair of which is Mr S Hoff.

It is the intention of the trustees of the charity to appoint a new trustee.

**Objectives and activities**

The objectives of the charity are the advancement and furtherance of the Jewish religion and Jewish religious education.

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

**Achievements and performance**

During the year the charity continued its philanthropic activities overseas. The aggregate of donations made during the year was £31,872.

**Financial review**

The charity is reliant on voluntary income. The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

**Beer Yaacov Yeshiva Trust**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 December 2022**

**Risk Management**

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity and are satisfied that systems are in place to manage those risks.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report 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 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

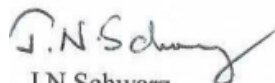
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping proper accounting records that 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 and the Charity (Accounts and Reports) Regulations 2008. The trustees 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.

**INDEPENDENT EXAMINER**

D. Goldberg FCA has been re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on 20/11/2023 and signed on behalf of the board of trustees by:

  
J N Schwarz  
Trustee

**Beer Yaacov Yeshiva Trust**

**Independent Examiner's Report to the Trustees of Beer Yaacov Yeshiva Trust**

**Year ended 31 December 2022**

I report to the trustees on my examination of the financial statements of Beer Yaacov Yeshiva Trust ('the charity') for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements 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.



David Goldberg FCA  
Independent Examiner

20/11/2023

**Beer Yaacov Yeshiva Trust**  
**Statement of Financial Activities**  
**31 December 2022**

		<b>2022</b>		2021
	Note	Unrestricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	31,805	<b>31,805</b>	34,025
<b>Total income</b>		<u>31,805</u>	<u><b>31,805</b></u>	<u>34,025</u>
<b>Expenditure</b>				
Expenditure on charitable activities	<b>5,6</b>	31,872	<b>31,872</b>	34,848
<b>Total expenditure</b>		<u>31,872</u>	<u><b>31,872</b></u>	<u>34,848</u>
<b>Net expenditure and net movement in funds</b>		<u>(67)</u>	<u><b>(67)</b></u>	<u>(823)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		978	<b>978</b>	1,801
<b>Total funds carried forward</b>		<u>911</u>	<u><b>911</b></u>	<u>978</u>

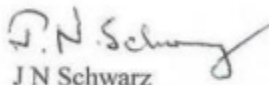
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 8 form part of these financial statements.

**Beer Yaacov Yeshiva Trust**  
**Statement of Financial Position**  
**31 December 2022**

	<b>2022</b>		<b>2021</b>
	£	£	£
<b>Current assets</b>			
Cash at bank and in hand	<b>911</b>		<u>978</u>
<b>Net current assets</b>		<b>911</b>	<u>978</u>
<b>Total assets less current liabilities</b>		<b>911</b>	<u>978</u>
<b>Funds of the charity</b>			
Unrestricted funds		<b>911</b>	<u>978</u>
<b>Total charity funds</b>	<b>10</b>	<b>911</b>	<u>978</u>

These financial statements were approved by the board of trustees and authorised for issue on 20/11/2023, and are signed on behalf of the board by:

  
 J N Schwarz  
 Trustee

The notes on pages 6 to 8 form part of these financial statements.

**Beer Yaacov Yeshiva Trust**  
**Notes to the Financial Statements**  
**Year ended 31 December 2022**

**1. General information**

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 56 Sinclair Grove, London, NW11 9JG.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

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

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

General unrestricted funds comprise the accumulated surplus or deficit on income and expenditure account. They are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds subject to specific restricted conditions imposed by donors.

Designated funds are funds which have been set at the discretion of the Trustees for specific purposes.

There are no restricted or designated funds as at the Balance Sheet date.

**Incoming resources**

All income is included in the statement of financial activities on receipt.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

**Beer Yaacov Yeshiva Trust**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 December 2022**

**4. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Receipts	31,805	<b>31,805</b>	34,025	34,025

**5. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Grants to Beer Yaacov Yeshiva	31,872	<b>31,872</b>	34,848	34,848

**6. Expenditure on charitable activities by activity type**

	Grant funding of activities £	<b>Total funds 2022 £</b>	Total fund 2021 £
Grants to Beer Yaacov Yeshiva	31,872	<b>31,872</b>	34,848
	<u>31,872</u>	<u><b>31,872</b></u>	<u>34,848</u>

**7. Analysis of grants**

	<b>2022 £</b>	2021 £
<b>Grants to institutions</b>		
Grants to Beer Yaacov Yeshiva	<b>31,872</b>	34,848
Total grants	<u><b>31,872</b></u>	<u>34,848</u>

**8. Staff costs**

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

**9. Trustee remuneration and expenses**

The charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

**Beer Yaacov Yeshiva Trust**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 December 2022**

**10. Analysis of charitable funds**

**Unrestricted funds**

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>978</u>	<u>31,805</u>	<u>(31,872)</u>	<u>911</u>

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>1,801</u>	<u>34,025</u>	<u>(34,848)</u>	<u>978</u>

**11. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Current assets	<u>911</u>	<u>911</u>	<u>978</u>

**12. Related Party Transactions**

There have been no related party transactions in the reporting period that require disclosure.

**BEER YAAKOV YESHIVA TRUST**

England & Wales - Charity number 278851

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# Accounts

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**CHARITY REGISTRATION NUMBER: 278851**

**Beer Yaacov Yeshiva Trust**  
**Unaudited Financial Statements**  
**31 December 2021**

**Beer Yaacov Yeshiva Trust**  
**Financial Statements**  
**Year ended 31 December 2021**

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**Beer Yaacov Yeshiva Trust**  
**Trustees' Annual Report**  
**Year ended 31 December 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

**Reference and administrative details**

<b>Registered charity name</b>	Beer Yaacov Yeshiva Trust
<b>Charity registration number</b>	278851
<b>Principal office</b>	11 Golders Manor Drive London NW11 9HU
<b>The trustees</b>	J N Schwarz S Hoff

**Structure, governance and management**

The charity was formed on the 22 October 1979 and is an unincorporated charity registered with the Charity Commission (Registration No. 278851). The charity is governed by its Trust Deed.

The day to day affairs of the charity are administered by the Board of Trustees, the Chair of which is Mr J N Schwarz.

It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment and training procedures.

**Objectives and activities**

The objectives of the charity are the advancement and furtherance of the Jewish religion and Jewish religious education.

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

**Achievements and performance**

During the year the charity continued its philanthropic activities overseas. The aggregate of donations made during the year was £34,848.

**Financial review**

The charity is reliant on voluntary income. The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

**Risk Management**

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity and are satisfied that systems are in place to manage those risks.

**Beer Yaacov Yeshiva Trust**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 December 2021**

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report 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 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

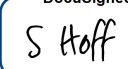
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping proper accounting records that 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 and the Charity (Accounts and Reports) Regulations 2008. The trustees 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.

**INDEPENDENT EXAMINER**

D Goldberg FCA has been re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on 30/10/2022 and signed on behalf of the board of trustees by:

DocuSigned by:  
  
S Hoff  
4B73001573764AD...  
Trustee

**Beer Yaacov Yeshiva Trust**  
**Independent Examiner's Report to the Trustees of Beer Yaacov Yeshiva Trust**  
**Year ended 31 December 2021**

I report to the trustees on my examination of the financial statements of Beer Yaacov Yeshiva Trust ('the charity') for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements 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.

DocuSigned by:  
  
BC6977A458CD499...  
David Goldberg FCA  
Independent Examiner

30/10/2022  
.....

**Beer Yaacov Yeshiva Trust**  
**Statement of Financial Activities**  
**31 December 2021**

		<b>2021</b>		2020
	Note	Unrestricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	34,025	<b>34,025</b>	60,538
<b>Total income</b>		<u>34,025</u>	<u><b>34,025</b></u>	<u>60,538</u>
<b>Expenditure</b>				
Expenditure on charitable activities	<b>5,6</b>	34,848	<b>34,848</b>	61,741
<b>Total expenditure</b>		<u>34,848</u>	<u><b>34,848</b></u>	<u>61,741</u>
<b>Net expenditure and net movement in funds</b>		<u>(823)</u>	<u><b>(823)</b></u>	<u>(1,203)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		1,801	<b>1,801</b>	3,004
<b>Total funds carried forward</b>		<u>978</u>	<u><b>978</b></u>	<u>1,801</u>

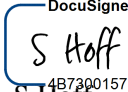
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 8 form part of these financial statements.

**Beer Yaacov Yeshiva Trust**  
**Statement of Financial Position**  
**31 December 2021**

	2021		2020
	£	£	£
<b>Current assets</b>			
Cash at bank and in hand	978		1,801
<b>Net current assets</b>		<u>978</u>	<u>1,801</u>
<b>Total assets less current liabilities</b>		<u><u>978</u></u>	<u><u>1,801</u></u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>978</u>	<u>1,801</u>
<b>Total charity funds</b>	<b>10</b>	<u><u>978</u></u>	<u><u>1,801</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 30/10/2022  
....., and are signed on behalf of the board by:

DocuSigned by:  
  
4B73001573764AD...  
S Hoff  
Trustee

The notes on pages 6 to 8 form part of these financial statements.

**Beer Yaacov Yeshiva Trust**  
**Notes to the Financial Statements**  
**Year ended 31 December 2021**

**1. General information**

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 11 Golders Manor Drive, London, NW11 9HU.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

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

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All income is included in the statement of financial activities on receipt.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

**Beer Yaacov Yeshiva Trust**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 December 2021**

**4. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Receipts	34,025	<b>34,025</b>	60,538	60,538

**5. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Grants to Beer Yaacov Yeshiva	34,848	<b>34,848</b>	61,741	61,741

**6. Expenditure on charitable activities by activity type**

	Grant funding of activities £	<b>Total funds 2021 £</b>	Total fund 2020 £
Grants to Beer Yaacov Yeshiva	34,848	<b>34,848</b>	61,741
Governance costs	-	-	-
	<u>34,848</u>	<u><b>34,848</b></u>	<u>61,741</u>

**7. Analysis of grants**

	<b>2021 £</b>	2020 £
<b>Grants to institutions</b>		
Grants to Beer Yaacov Yeshiva	<b>34,848</b>	61,741
Total grants	<u><b>34,848</b></u>	<u>61,741</u>

**8. Staff costs**

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

**9. Trustee remuneration and expenses**

The charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

**Beer Yaacov Yeshiva Trust**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 December 2021**

**10. Analysis of charitable funds****Unrestricted funds**

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	1,801	34,025	(34,848)	<b>978</b>

**11. Analysis of net assets between funds**

	Unrestricted Funds	<b>Total Funds 2021</b>	Total Funds 2020
	£	£	£
Current assets	978	<b>978</b>	1,801

**12. Related party transactions**

There have been no related party transactions in the reporting period that require disclosure.

**BEER YAAKOV YESHIVA TRUST**

England & Wales - Charity number 278851

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# Accounts

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**CHARITY REGISTRATION NUMBER: 278851**

**Beer Yaacov Yeshiva Trust**  
**Unaudited Financial Statements**  
**31 December 2020**

**Beer Yaacov Yeshiva Trust**  
**Financial Statements**  
**Year ended 31 December 2020**

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**Beer Yaacov Yeshiva Trust**  
**Trustees' Annual Report**  
**Year ended 31 December 2020**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

**Reference and administrative details**

**Registered charity name** Beer Yaacov Yeshiva Trust  
**Charity registration number** 278851  
**Principal office** 11 Golders Manor Drive  
London  
NW11 9HU

**The trustees**

J N Schwarz  
S Hoff

**Structure, governance and management**

The charity was formed on the 22 October 1979 and is an unincorporated charity registered with the Charity Commission (Registration No. 278851). The charity is governed by its Trust Deed.

The day to day affairs of the charity are administered by the Board of Trustees, the Chair of which is Mr JN Schwarz.

It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment and training procedures.

**Objectives and activities**

The objectives of the charity are the advancement and furtherance of the Jewish religion and Jewish religious education.

The Trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

**Achievements and performance**

During the year the charity continued its philanthropic activities overseas. The aggregate of donations made during the year was £61,741..

**Beer Yaacov Yeshiva Trust**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 December 2020**

**Financial review**

The charity is reliant on voluntary income. The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

**Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserve of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

**Risk Management**

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity and are satisfied that systems are in place to manage those risks.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report 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 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 of the charity 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

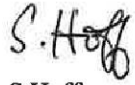
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.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

**INDEPENDENT EXAMINER**

B Brenig FCA has been re-appointed as independent examiner for the ensuing year.

**Beer Yaacov Yeshiva Trust**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 December 2020**

The trustees' annual report was approved on 13 Jan 2022 and signed on behalf of the board of trustees by:



S Hoff  
Trustee

**Beer Yaacov Yeshiva Trust**  
**Independent Examiner's Report to the Trustees of Beer Yaacov Yeshiva Trust**  
**Year ended 31 December 2020**

I report to the trustees on my examination of the financial statements of Beer Yaacov Yeshiva Trust ('the charity') for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements 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.



Benny Brenig FCA  
Independent Examiner

13 January 2022  
.....

**Beer Yaacov Yeshiva Trust**  
**Statement of Financial Activities**  
**31 December 2020**

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	60,538	<b>60,538</b>	26,493
<b>Total income</b>		<u>60,538</u>	<u>60,538</u>	<u>26,493</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	61,741	<b>61,741</b>	34,310
<b>Total expenditure</b>		<u>61,741</u>	<u>61,741</u>	<u>34,310</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(1,203)</u>	<u>(1,203)</u>	<u>(7,817)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		3,004	<b>3,004</b>	10,821
<b>Total funds carried forward</b>		<u>1,801</u>	<u>1,801</u>	<u>3,004</u>

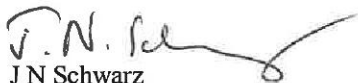
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 9 form part of these financial statements.

**Beer Yaacov Yeshiva Trust**  
**Statement of Financial Position**  
**31 December 2020**

	<b>2020</b>		<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Current assets</b>			
Cash at bank and in hand	<b>1,801</b>		<u>3,004</u>
<b>Net current assets</b>		<u><b>1,801</b></u>	<u>3,004</u>
<b>Total assets less current liabilities</b>		<u><b>1,801</b></u>	<u>3,004</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u><b>1,801</b></u>	<u>3,004</u>
<b>Total charity funds</b>	<b>10</b>	<u><b>1,801</b></u>	<u>3,004</u>

These financial statements were approved by the board of trustees and authorised for issue on 13<sup>th</sup> Jan 2021, and are signed on behalf of the board by:

  
 J N Schwarz  
 Trustee

The notes on pages 7 to 9 form part of these financial statements.

**Beer Yaacov Yeshiva Trust**  
**Notes to the Financial Statements**  
**Year ended 31 December 2020**

**1. General information**

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 11 Golders Manor Drive, London, NW11 9HU.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

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

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All income is included in the statement of financial activities on receipt.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

**Beer Yaacov Yeshiva Trust**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 December 2020**

**4. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Receipts	60,538	<u>60,538</u>	26,493	<u>26,493</u>

**5. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
Grants to Beer Yaacov Yeshiva	61,741	<u>61,741</u>	34,310	<u>34,310</u>

**6. Expenditure on charitable activities by activity type**

	Grant funding of activities £	<b>Total funds 2020 £</b>	Total fund 2019 £
Grants to Beer Yaacov Yeshiva	61,741	61,741	34,310
Governance costs	-	-	-
	<u>61,741</u>	<u>61,741</u>	<u>34,310</u>

**7. Analysis of support costs**

	<b>Total 2020 £</b>	Total 2019 £
Support costs - Bank Charges	-	-

**8. Analysis of grants**

	<b>2020 £</b>	2019 £
<b>Grants to institutions</b>		
Grants to Beer Yaacov Yeshiva	61,741	34,310
Total grants	<u>61,741</u>	<u>34,310</u>

**9. Staff costs**

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

**10. Trustee remuneration and expenses**

The charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

**Beer Yaacov Yeshiva Trust**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 December 2020**

**11. Analysis of charitable funds**

**Unrestricted funds**

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>3,004</u>	<u>60,538</u>	<u>(61,741)</u>	<u>1,801</u>

**12. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£
Current assets	<u>1,801</u>	<u>1,801</u>	<u>3,004</u>