

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

Registered charity name	Beer Yaacov Yeshiva Trust
Charity registration number	278851
Principal office	56 Sinclair Grove London NW11 9JG
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 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:

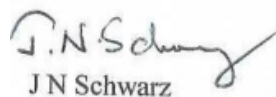
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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

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

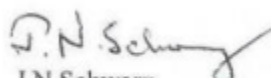
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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

Beer Yaacov Yeshiva Trust
Statement of Financial Position
31 December 2022

	2022		2021
	£	£	£
Current assets			
Cash at bank and in hand	911		978
Net current assets		<u>911</u>	<u>978</u>
Total assets less current liabilities		<u><u>911</u></u>	<u><u>978</u></u>
Funds of the charity			
Unrestricted funds		<u>911</u>	<u>978</u>
Total charity funds	10	<u><u>911</u></u>	<u><u>978</u></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 £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Receipts	31,805	31,805	34,025	34,025

5. Expenditure on charitable activities by fund type

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

6. Expenditure on charitable activities by activity type

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

7. Analysis of grants

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