

FRIENDS OF BE'ER AVROHOM SLONIM

England & Wales · Charity number 287351

Details

Status Registered

Legal form Other

Registered 1984-02-01

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

Contact

Address 38 Riverside Road
London
N15 6DA

Phone 02088027772

Activities

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: The policy of the charity continues to be to derive its income from donations from various institutions and individuals and to make donations in accordance with the Trust objects.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** ISRAEL
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£86,861	£18,871	-	-
2024-03-31	£154,107	£128,921	-	-
2023-03-31	£328,156	£166,450	-	-
2022-03-31	£121,923	£169,105	-	-
2021-03-31	£123,314	£135,719	-	-

Trustees

Name	Role	Appointed
BENZION AVROHOM MARGALIT		2017-04-10
Pery Margolis		2017-04-10
SHALOM MEIR GROHMAN		
VIVIAN GROHMAN		

FRIENDS OF BE'ER AVROHOM SLONIM

England & Wales - Charity number 287351

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
FRIENDS OF BE'ER AVROHOM SLONIM**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

FRIENDS OF BE'ER AVROHOM SLONIM

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10

FRIENDS OF BE'ER AVROHOM SLONIM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Friends of Be'er Avrohom Slonim is a charity constituted by declaration of trust, dated 24th April 1983 and registered as a charity on 1st February 1984.

The principal objectives of charity are to advance education in and the religion of the Orthodox Jewish Faith.

Significant activities

The main sources of income for the charity are donations from various institutions and individuals. During the year the charity made donations to various advanced educational and Orthodox Jewish religious institutions.

Public benefit

The trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's aim and objectives and in planning future activities and setting the grant making policy for the year.

The charity was set up to support the activities of religious Jewish organisations especially in the field of education.

The trustees identify institutions and organisations which meet its criteria and regularly support a number of these institutions and organisations, which themselves are growing not only in England but also worldwide.

Grantmaking

The charity accepts applications for grants from representatives of various charities, which are reviewed by the trustees on a regular basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity continued its activities and maintained its support of religious educational and other charitable institutions in England and abroad. The charity is dependent on income from investments and voluntary donations. The charity received donations of £139,872 (2023- £311,993) and rental income of £14,235 (2023 - £16,163) during the year. The charity made donations of £124,710 (2023- £155,800) during the year.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of fund to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions .

FUTURE PLANS

There are no current plans to change the activities or modus operandi in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document a declaration of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

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

FRIENDS OF BE'ER AVROHOM SLONIM

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

No related parties transaction to report during the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

287351

Principal address

38 Riverside Road
Stamford Hill
London
N15 6DA

Trustees

S M Grohman
Mrs V Grohman
Mrs P Margolis
B A Margalit

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 17 September 2024 and signed on its behalf by:

S M Grohman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BE'ER AVROHOM SLONIM**

Independent examiner's report to the trustees of FRIENDS OF BE'ER AVROHOM SLONIM

I report to the charity trustees on my examination of the accounts of FRIENDS OF BE'ER AVROHOM SLONIM (the Trust) for the year ended 31 March 2024.

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.

M. A. Venitt A.C.A
The Institute of Chartered Accountants in England and Wales

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

17 September 2024

FRIENDS OF BE'ER AVROHOM SLONIM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		139,872	311,993
Investment income	2	14,235	16,163
Total		<u>154,107</u>	<u>328,156</u>
 EXPENDITURE ON			
Raising funds	3	3,343	9,240
Charitable activities	4		
GENERAL		124,710	156,220
Other		868	990
Total		<u>128,921</u>	<u>166,450</u>
 NET INCOME		 25,186	 161,706
 RECONCILIATION OF FUNDS			
Total funds brought forward		432,106	270,400
 TOTAL FUNDS CARRIED FORWARD		 <u><u>457,292</u></u>	 <u><u>432,106</u></u>

The notes form part of these financial statements

FRIENDS OF BE'ER AVROHOM SLONIM

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Investment property	7	252,915	252,915
CURRENT ASSETS			
Cash at bank		205,217	180,031
CREDITORS			
Amounts falling due within one year	8	(840)	(840)
NET CURRENT ASSETS		<u>204,377</u>	<u>179,191</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		457,292	432,106
NET ASSETS		<u>457,292</u>	<u>432,106</u>
FUNDS			
Unrestricted funds	9	<u>457,292</u>	<u>432,106</u>
TOTAL FUNDS		<u>457,292</u>	<u>432,106</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2024 and were signed on its behalf by:

S M Grohman - Trustee

V Grohman - Trustee

The notes form part of these financial statements

FRIENDS OF BE'ER AVROHOM SLONIM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	14,235	16,163
	<u> </u>	<u> </u>

FRIENDS OF BE'ER AVROHOM SLONIM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

3. RAISING FUNDS

Investment management costs

	31.3.24	31.3.23
	£	£
Ground rent & service charges	2,623	9,240
Repairs	720	-
	3,343	9,240
	3,343	9,240

4. CHARITABLE ACTIVITIES COSTS

		Grant funding of activities
		£
GENERAL		124,710
		124,710

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted fund
		£
INCOME AND ENDOWMENTS FROM		
Donations and legacies		311,993
Investment income		16,163
Total		328,156
 EXPENDITURE ON		
Raising funds		9,240
Charitable activities		
GENERAL		156,220
Other		990
Total		166,450
 NET INCOME		161,706

FRIENDS OF BE'ER AVROHOM SLONIM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

270,400

TOTAL FUNDS CARRIED FORWARD

432,106

7. INVESTMENT PROPERTY

£

FAIR VALUE

At 1 April 2023
and 31 March 2024

252,915

NET BOOK VALUE

At 31 March 2024

252,915

At 31 March 2023

252,915

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.24
£

31.3.23
£

Other creditors

840

840

9. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £		At 31.3.24 £
Unrestricted funds				
General fund	432,106	25,186		457,292
TOTAL FUNDS	<u>432,106</u>	<u>25,186</u>		<u>457,292</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,107	(128,921)	25,186
TOTAL FUNDS	<u>154,107</u>	<u>(128,921)</u>	<u>25,186</u>

FRIENDS OF BE'ER AVROHOM SLONIM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	270,400	161,706	432,106
TOTAL FUNDS	<u>270,400</u>	<u>161,706</u>	<u>432,106</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	328,156	(166,450)	161,706
TOTAL FUNDS	<u>328,156</u>	<u>(166,450)</u>	<u>161,706</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	270,400	186,892	457,292
TOTAL FUNDS	<u>270,400</u>	<u>186,892</u>	<u>457,292</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	482,263	(295,371)	186,892
TOTAL FUNDS	<u>482,263</u>	<u>(295,371)</u>	<u>186,892</u>

FRIENDS OF BE'ER AVROHOM SLONIM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

FRIENDS OF BE'ER AVROHOM SLONIM

England & Wales - Charity number 287351

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
FRIENDS OF BE'ER AVROHOM SLONIM**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

FRIENDS OF BE'ER AVROHOM SLONIM

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10

FRIENDS OF BE'ER AVROHOM SLONIM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Friends of Be'er Avrohom Slonim is a charity constituted by declaration of trust, dated 24th April 1983 and registered as a charity on 1st February 1984.

The principal objectives of charity are to advance education in and the religion of the Orthodox Jewish Faith.

Significant activities

The main sources of income for the charity are donations from various institutions and individuals. During the year the charity made donations to various advanced educational and Orthodox Jewish religious institutions.

Public benefit

The trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's aim and objectives and in planning future activities and setting the grant making policy for the year.

The charity was set up to support the activities of religious Jewish organisations especially in the field of education.

The trustees identify institutions and organisations which meet its criteria and regularly support a number of these institutions and organisations, which themselves are growing not only in England but also worldwide.

Grantmaking

The charity accepts applications for grants from representatives of various charities, which are reviewed by the trustees on a regular basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity continued its activities and maintained its support of religious educational and other charitable institutions in England and abroad. The charity is dependent on income from investments and voluntary donations. The charity received donations of £311,993 (2022- £106,323) and rental income of £16,163 (2022 - £15,600) during the year. The charity made donations of £155,800 (2022- £167,700) during the year.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of fund to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions .

FUTURE PLANS

There are no current plans to change the activities or modus operandi in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document a declaration of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

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

Related parties

No related parties transaction to report during the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

FRIENDS OF BE'ER AVROHOM SLONIM

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

287351

Principal address

38 Riverside Road
Stamford Hill
London
N15 6DA

Trustees

S M Grohman
Mrs V Grohman
Mrs P Margolis
B A Margalit

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 10 August 2023 and signed on its behalf by:

S M Grohman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BE'ER AVROHOM SLONIM**

Independent examiner's report to the trustees of FRIENDS OF BE'ER AVROHOM SLONIM

I report to the charity trustees on my examination of the accounts of FRIENDS OF BE'ER AVROHOM SLONIM (the Trust) for the year ended 31 March 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

M. A. Venitt A.C.A
The Institute of Chartered Accountants in England and Wales

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

10 August 2023

FRIENDS OF BE'ER AVROHOM SLONIM

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

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		311,993	106,323
Investment income	2	16,163	15,600
Total		<u>328,156</u>	<u>121,923</u>
 EXPENDITURE ON			
Raising funds	3	9,240	625
Charitable activities	4		
GENERAL		156,220	167,700
Other		990	780
Total		<u>166,450</u>	<u>169,105</u>
 NET INCOME/(EXPENDITURE)		 161,706	 (47,182)
 RECONCILIATION OF FUNDS			
Total funds brought forward		270,400	317,582
 TOTAL FUNDS CARRIED FORWARD		 <u><u>432,106</u></u>	 <u><u>270,400</u></u>

The notes form part of these financial statements

FRIENDS OF BE'ER AVROHOM SLONIM

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Investment property	7	252,915	252,915
CURRENT ASSETS			
Cash at bank		180,031	18,265
CREDITORS			
Amounts falling due within one year	8	(840)	(780)
NET CURRENT ASSETS		<u>179,191</u>	<u>17,485</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		432,106	270,400
NET ASSETS		<u>432,106</u>	<u>270,400</u>
FUNDS			
Unrestricted funds	9	<u>432,106</u>	<u>270,400</u>
TOTAL FUNDS		<u>432,106</u>	<u>270,400</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 August 2023 and were signed on its behalf by:

S M Grohman - Trustee

V Grohman - Trustee

The notes form part of these financial statements

FRIENDS OF BE'ER AVROHOM SLONIM

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 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

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	16,163	15,600

FRIENDS OF BE'ER AVROHOM SLONIM

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

3. RAISING FUNDS

Investment management costs

	31.3.23	31.3.22
	£	£
Ground rent & service charges	9,240	-
Repairs	-	625
	9,240	625
	9,240	625

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities £	Support costs £	Totals £
GENERAL	155,800	420	156,220
	155,800	420	156,220
	155,800	420	156,220

5. 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.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	106,323
Investment income	15,600
Total	121,923
 EXPENDITURE ON	
Raising funds	625
Charitable activities	
GENERAL	167,700
Other	780
Total	169,105
 NET INCOME/(EXPENDITURE)	(47,182)
 RECONCILIATION OF FUNDS	
Total funds brought forward	317,582

FRIENDS OF BE'ER AVROHOM SLONIM

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

270,400

7. INVESTMENT PROPERTY

£

FAIR VALUE

At 1 April 2022
and 31 March 2023

252,915

NET BOOK VALUE

At 31 March 2023

252,915

At 31 March 2022

252,915

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.23

31.3.22

£

£

Other creditors

840

780

9. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
			£
Unrestricted funds			
General fund	270,400	161,706	432,106
	<u>270,400</u>	<u>161,706</u>	<u>432,106</u>
TOTAL FUNDS	<u>270,400</u>	<u>161,706</u>	<u>432,106</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	328,156	(166,450)	161,706
	<u>328,156</u>	<u>(166,450)</u>	<u>161,706</u>
TOTAL FUNDS	<u>328,156</u>	<u>(166,450)</u>	<u>161,706</u>

FRIENDS OF BE'ER AVROHOM SLONIM

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	317,582	(47,182)	270,400
TOTAL FUNDS	<u>317,582</u>	<u>(47,182)</u>	<u>270,400</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,923	(169,105)	(47,182)
TOTAL FUNDS	<u>121,923</u>	<u>(169,105)</u>	<u>(47,182)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	317,582	114,524	432,106
TOTAL FUNDS	<u>317,582</u>	<u>114,524</u>	<u>432,106</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	450,079	(335,555)	114,524
TOTAL FUNDS	<u>450,079</u>	<u>(335,555)</u>	<u>114,524</u>

FRIENDS OF BE'ER AVROHOM SLONIM

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

10. RELATED PARTY DISCLOSURES

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

FRIENDS OF BE'ER AVROHOM SLONIM

England & Wales - Charity number 287351

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
FRIENDS OF BE'ER AVROHOM SLONIM**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

FRIENDS OF BE'ER AVROHOM SLONIM

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10

FRIENDS OF BE'ER AVROHOM SLONIM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Friends of Be'er Avrohom Slonim is a charity constituted by declaration of trust, dated 24th April 1983 and registered as a charity on 1st February 1984.

The principal objectives of charity are to advance education in and the religion of the Orthodox Jewish Faith.

Significant activities

The main sources of income for the charity are donations from various institutions and individuals. During the year the charity made donations to various advanced educational and Orthodox Jewish religious institutions.

Public benefit

The trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's aim and objectives and in planning future activities and setting the grant making policy for the year.

The charity was set up to support the activities of religious Jewish organisations especially in the field of education.

The trustees identify institutions and organisations which meet its criteria and regularly support a number of these institutions and organisations, which themselves are growing not only in England but also worldwide.

Grantmaking

The charity accepts applications for grants from representatives of various charities, which are reviewed by the trustees on a regular basis.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity continued its activities and maintained its support of religious educational and other charitable institutions in England and abroad. The charity is dependent on income from investments and voluntary donations. The charity received donations of £106,323 (2021- £107,714) and rental income of £15,660 (2021 - £15,600) during the year. The charity made donations of £167,700 (2021- £125,100) during the year.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of fund to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions .

FUTURE PLANS

There are no current plans to change the activities or modus operandi in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

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

FRIENDS OF BE'ER AVROHOM SLONIM

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

No related parties transaction to report during the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

287351

Principal address

38 Riverside Road
Stamford Hill
London
N15 6DA

Trustees

S M Grohman
Mrs V Grohman
Mrs P Margolis
B A Margalit

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 19 July 2022 and signed on its behalf by:

S M Grohman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BE'ER AVROHOM SLONIM**

Independent examiner's report to the trustees of FRIENDS OF BE'ER AVROHOM SLONIM

I report to the charity trustees on my examination of the accounts of FRIENDS OF BE'ER AVROHOM SLONIM (the Trust) for the year ended 31 March 2022.

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.

M. A. Venitt
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

19 July 2022

FRIENDS OF BE'ER AVROHOM SLONIM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		106,323	107,714
Investment income	2	15,600	15,600
Total		121,923	123,314
 EXPENDITURE ON			
Raising funds	3	625	9,839
Charitable activities	4		
GENERAL		167,700	125,100
Other		780	780
Total		169,105	135,719
 NET INCOME/(EXPENDITURE)		 (47,182)	 (12,405)
 RECONCILIATION OF FUNDS			
Total funds brought forward		317,582	329,987
 TOTAL FUNDS CARRIED FORWARD		 270,400	 317,582

The notes form part of these financial statements

FRIENDS OF BE'ER AVROHOM SLONIM

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Investment property	7	252,915	252,915
CURRENT ASSETS			
Cash at bank		18,265	65,447
CREDITORS			
Amounts falling due within one year	8	(780)	(780)
NET CURRENT ASSETS		17,485	64,667
TOTAL ASSETS LESS CURRENT LIABILITIES		270,400	317,582
NET ASSETS		270,400	317,582
FUNDS			
Unrestricted funds	9	270,400	317,582
TOTAL FUNDS		270,400	317,582

The financial statements were approved by the Board of Trustees and authorised for issue on 19 July 2022 and were signed on its behalf by:

S M Grohman - Trustee

V Grohman - Trustee

The notes form part of these financial statements

FRIENDS OF BE'ER AVROHOM SLONIM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Rents received	15,600	15,600
	<u>15,600</u>	<u>15,600</u>

FRIENDS OF BE'ER AVROHOM SLONIM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. RAISING FUNDS

Investment management costs

	31.3.22	31.3.21
	£	£
Ground rent & service charges	-	7,017
Repairs	625	2,822
	625	9,839
	625	9,839

4. CHARITABLE ACTIVITIES COSTS

		Grant funding of activities £
GENERAL		167,700
		167,700

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		107,714
Investment income		15,600
Total		123,314
 EXPENDITURE ON		
Raising funds		9,839
Charitable activities		
GENERAL		125,100
Other		780
Total		135,719
 NET INCOME/(EXPENDITURE)		(12,405)

FRIENDS OF BE'ER AVROHOM SLONIM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

329,987

TOTAL FUNDS CARRIED FORWARD

317,582

7. INVESTMENT PROPERTY

£

FAIR VALUE

At 1 April 2021
and 31 March 2022

252,915

NET BOOK VALUE

At 31 March 2022

252,915

At 31 March 2021

252,915

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.22

31.3.21

£

£

Other creditors

780

780

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £		At 31.3.22 £
Unrestricted funds				
General fund	317,582	(47,182)		270,400
TOTAL FUNDS	<u>317,582</u>	<u>(47,182)</u>		<u>270,400</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,923	(169,105)	(47,182)
TOTAL FUNDS	<u>121,923</u>	<u>(169,105)</u>	<u>(47,182)</u>

FRIENDS OF BE'ER AVROHOM SLONIM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	329,987	(12,405)	317,582
TOTAL FUNDS	<u>329,987</u>	<u>(12,405)</u>	<u>317,582</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,314	(135,719)	(12,405)
TOTAL FUNDS	<u>123,314</u>	<u>(135,719)</u>	<u>(12,405)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	329,987	(59,587)	270,400
TOTAL FUNDS	<u>329,987</u>	<u>(59,587)</u>	<u>270,400</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,237	(304,824)	(59,587)
TOTAL FUNDS	<u>245,237</u>	<u>(304,824)</u>	<u>(59,587)</u>

FRIENDS OF BE'ER AVROHOM SLONIM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.