

**Friends of Beth Abraham (Slonim) Ltd**

**Report**

**and**

**Financial**

**Statements**

**For The Year Ended**

**31 March 2023**

**Charity Number      287351**

## Friends of Beth Abraham (Slonim) Ltd

	Contents	Page
Legal and Administrative Information		1
Report of The Trustees		2 and 3
Statement Of Financial Activities		4
Balance Sheet		5
Notes forming part of the financial statements		6 and 7
Accountant's Report		8

**Friends of Beth Abraham (Slonim) Ltd**

**Trustees**

Mr. Chaim Hochhauser  
Mr. Samuel Wahrhaftig

**Administration Address**

1 Northdene Gardens  
South Tottenham  
London N15 6LX

**Charity Number**            **801072**

**Company Number**        **02311243**

**Date of Incorporation**    **1 November 1988**

**Friends of Beth Abraham (Slonim) Ltd**  
**Report of the Trustees**

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 March 2023.

**Status and Administration**

The Charity, constituted by trust deed, dated 1st November 1988, and is a Registered Charity.

**Charitable Objects**

The Objects of the Charity are

- (i) the advancement of the orthodox Jewish faith
- (ii) the advancement of orthodox Jewish religious education
- (iii) the relief of poverty amongst members of the Jewish faith and
- (iv) such other purposes as are charitable according to English law

**Trustees**

The Trustees in office throughout the year were

Mr. Chaim Hochhauser  
Mr. Samuel Wahrhaftig

**Reserves Policy**

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

**Friends of Beth Abraham (Slonim) Ltd**  
**Report of the Trustees**

**Responsibilities of the Trustees**

Charity Law 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 as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2008, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

**Board Of Trustees**

The members of the Board Of Trustees are set out on Page 1.

**Political and Charitable Donations**

During the year, the Charity made grants and donations of £113,677 (2022 £85,205)

Approved by The Trustees of Friends of Beth Abraham (Slonim) Ltd on 4 December 2023, and signed on behalf of them all.

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Trustee  
Mr. Samuel Wahrhaftig

\_\_\_\_\_  
Trustee  
Mr. Chaim Hochhauser

Friends of Beth Abraham (Slonim) Ltd

Statement Of Financial Activities

For The Year Ended 31 March 2023

	Notes	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>INCOMING RESOURCES</b>				
Activities to further the Charity's Objects	2	113,482	113,482	85,519
Investment Income and Interest		<u>0</u>	<u>0</u>	<u>0</u>
Donations		<u>113,482</u>	<u>113,482</u>	<u>85,519</u>
<b>Total Incoming Resources</b>		<b>113,482</b>	<b>113,482</b>	<b>85,519</b>
<b>RESOURCES EXPENDED</b>				
<b>Costs of Generating Funds</b>				
Fund Raising Costs		0	0	<u>0</u>
<b>Net Incoming Resources Available For Charitable Application</b>		<b>113,482</b>	<b>113,482</b>	<b>85,519</b>
<b>Charitable Expenditure</b>				
Cost of Activities In Furtherance of the Charity's Objects		113,677	113,677	85,205
Support Costs				
Interest on Charity's Property	3	0	0	0
Governance Costs	3	<u>15</u>	<u>15</u>	<u>395</u>
<b>Total Charitable Expenditure</b>		<b>113,692</b>	<b>113,692</b>	<b>85,600</b>
<b>Total Resources Expended</b>	3	<b><u>113,692</u></b>	<b><u>113,692</u></b>	<b><u>85,600</u></b>
<b>Net Movement In Funds</b>		<b>(210)</b>	<b>(210)</b>	<b>(81)</b>
<b>Total Funds 31 March 2022</b>		<b>3,616</b>	<b>3,616</b>	<b>3,697</b>
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Funds 31 March 2023</b>	7	<b><u>£ 3,406</u></b>	<b><u>£ 3,406</u></b>	<b><u>£ 3,616</u></b>

**Friends of Beth Abraham (Slonim) Ltd**

**Balance Sheet at 31 March 2023**

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Cash at Bank and in Hand		<u>3,421</u>	<u>3,616</u>
		3,421	3,616
<b>Creditors</b> : Amounts falling due within one year	5	(15)	<u>0</u>
<b>Net Current Assets</b>		<u>3,406</u>	<u>3,616</u>
<b>Total Assets less Current Liabilities</b>		<u>3,406</u>	<u>3,616</u>
<b>Net Assets</b>	6	<u><b>£ 3,406</b></u>	<u><b>£ 3,616</b></u>
<b>Unrestricted Funds</b>	7	<u>3,406</u>	<u>3,616</u>
<b>Total Funds</b>	7	<u><b>£ 3,406</b></u>	<u><b>£ 3,616</b></u>

Approved by the Trustees on 4 December 2023, and signed on behalf of them all.

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Trustee  
Mr. Samuel Wahrhaftig

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Trustee  
Mr. Chaim Hochhauser

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

**Friends of Beth Abraham (Slonim) Ltd**  
**Notes To The Accounts - 31 March 2023**

**1) Principal Accounting Policies**

**Basis of Accounting**

The Accounts have been prepared under the historical cost convention in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006, Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

**Cash Flow**

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

**Donations and Fund Accounting**

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

**Resources Expended**

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.

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

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2023	2022
	£	£
<b>2) Donations Received</b>	<u>113,482</u>	<u>85,519</u>
	<b><u>£ 113,482</u></b>	<b><u>£ 85,519</u></b>
<b>3) Analysis of Total Resources Expended</b>	2023	2022
<b>Charitable Activities</b>	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Grants to the Needy	113,677	85,205
Total Cost of Furtherance Of Charitable Objects	<u>113,677</u>	<u>85,205</u>
Governance Costs	15	395
	<b>113,692</b>	<b>85,600</b>
<b>Cost of Generating Funds</b>	<u>0</u>	<u>0</u>
<b>Total Cost of Activities In Furtherance of Charitable Objects</b>	<b><u>£ 113,692</u></b>	<b><u>£ 85,600</u></b>
<b>4) Governance Costs</b>		
Accounting	0	380
Legal	15	15
	<u>£ 15</u>	<u>£ 395</u>

**Friends of Beth Abraham (Slonim) Ltd**

**5) Creditors: Amounts falling due within one year**

	2023	2022
	£	£
Other Creditors	15	0
Accruals and Provisions	<u>0</u>	<u>0</u>
	<b><u>£ 15</u></b>	<b><u>£ 0</u></b>

**6) Net Assets of The Charity's Funds**

	Fixed Assets	Net Current Assets	Long Term Liabilities	Fund Balances
	£	£	£	£
<b>Restricted Funds</b>	0	0	0	0
<b>Unrestricted Funds</b>	<u>0</u>	<u>3,406</u>	<u>0</u>	<u>3,406</u>
<b>Total Funds</b>	<b><u>£ 0</u></b>	<b><u>£ 3,406</u></b>	<b><u>£ 0</u></b>	<b><u>£ 3,406</u></b>

**7) Unrestricted Funds**

	Balance at 31 March 2022	Income	Expended	Transfers and Investment Gains and Losses	Balance at 31 March 2023
	£	£	£		£
General Reserve	<u>3,616</u>	<u>113,482</u>	<u>113,692</u>	<u>0</u>	<u>3,406</u>
<b>Total Funds</b>	<b><u>£ 3,616</u></b>	<b><u>£ 113,482</u></b>	<b><u>£ 113,692</u></b>	<b><u>£ 0</u></b>	<b><u>£ 3,406</u></b>

**8) Related Party Transactions**

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Charity  
Friends of Beth Abraham (Slonim) Ltd  
For the Year Ended 31 March 2023**

We report on the financial statements of Friends of Beth Abraham (Slonim) Ltd for the Year Ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

**Respective Responsibilities Of Trustees and Independent Examiner**

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

**Basis of Opinion**

Our work was conducted in accordance with the Statement of Standards for Reporting Accounts and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Opinion**

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
  - a) to keep accounting records in accordance with section 130 of the Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
  
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 4 December 2023

**Independent Examiner**  
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