

Beis Hatalmud Trust

Report

and

Financial

Statements

For The Year Ended

30 November 2019

Charity Number 1168216

Beis Hatalmud Trust

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Beis Hatalmud Trust

Trustees

Mr. Harvey Charles Freudenberger
Mr. Doniel Kleiman
Mr. Benjamn Goldberger
Mr. Michoel Sharf
Mr. Moshe Uri Schlesinger

Administration Address

86 Hillside Road
South Tottenham
London N15 6NB

Charity Number 1168216

Beis Hatalmud Trust
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 30 November 2019.

Status and Administration

The Charity, constituted by trust deed, dated 12th November 2015, and is a Registered Charity.

Charitable Objects

The Charity's Objects to provide education and self development skills, are to prevent poverty, to make Charitable Grants to the local Community and in other places, as the Trustees see fit.

Trustees

The Trustees in office throughout the year were

Mr. Harvey Charles Freudenberger

Mr. Doniel Kleiman

Mr. Benjamn Goldberger

Mr. Michael Sharf

Mr. Moshe Uri Schlesinger

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.

Beis Hatalmud Trust
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 2015, 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	£198,227	(2018	£6,900)
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Approved by The Trustees of Beis Hatalmud Trust on 2 April 2020,
and signed on behalf of them all.

HC Freudnberger

Trustee

Mr. Harvey Charles Freudenberger

Beis Hatalmud Trust

Statement Of Financial Activities

For The Year Ended 30 November 2019

	Notes	Unrestricted Funds £	2019 Total Funds £	2018 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects	2	366,472	366,472	246,939
Investment Income and Interest		<u>0</u>	<u>0</u>	<u>0</u>
		366,472	366,472	246,939
Donations		<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		366,472	366,472	246,939
RESOURCES EXPENDED				
Costs of Generating Funds				
Cost of Generating Costs		2,626	2,626	<u>865</u>
Net Incoming Resources Available For Charitable Application		363,846	363,846	246,074
Charitable Expenditure				
Cost of Activities In Furtherance of the Charity's Objects		351,296	351,296	243,928
Support Costs				
Interest on Charity's Property	3	0	0	0
Governance Costs	4	<u>350</u>	<u>350</u>	<u>360</u>
Total Charitable Expenditure		351,646	351,646	244,288
Total Resources Expended	3	<u>354,272</u>	<u>354,272</u>	<u>245,153</u>
Net Movement In Funds		12,200	12,200	1,786
Total Funds Brought Forward		23,236	23,236	21,450
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>
Total Funds Carried Forward	8	<u>£ 35,436</u>	<u>£ 35,436</u>	<u>£ 23,236</u>

Beis Hatalmud Trust

Balance Sheet at 30 November 2019

	Notes	2019 £	2018 £
Current Assets			
Debtors	5	0	0
Cash at Bank and in Hand		<u>46,608</u>	<u>31,431</u>
		46,608	31,431
Creditors : Amounts falling due within one year	6	<u>(11,172)</u>	<u>(8,195)</u>
Net Current Assets		<u>35,436</u>	<u>23,236</u>
Total Assets less Current Liabilities		<u>35,436</u>	<u>23,236</u>
Net Assets / (Liabilities)	7	<u>£ 35,436</u>	<u>£ 23,236</u>
Unrestricted Funds	8	<u>35,436</u>	<u>23,236</u>
Total Funds	8	<u>£ 35,436</u>	<u>£ 23,236</u>

Approved by the Trustees on 2 April 2020, and signed on behalf of them all.

HC Freudenberger

Trustee
Mr. Harvey Charles Freudenberger
The notes on pages 6 and 7 form part of these accounts.

Beis Hatalmud Trust
Notes To The Accounts - 30 November 2019

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the 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

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.

	2019	2018
	£	£
2) Donations Received	366,472	246,939
Interest Received	<u>0</u>	<u>0</u>
	<u>£ 366,472</u>	<u>£ 246,939</u>
3) Analysis of Total Resources Expended	2019	2018
Charitable Activities	£	£
Cost of Activities In Furtherance of the Charity's Objects		
Advertising and Publiity	180	0
Appeal to Hackney	0	8,960
Books and Publications	800	0
Charitable Donations	198,227	6,900
Entertainment	0	0
Furnishings	5,405	2,723
Holidays and Play Scheme	16,003	77,362
Light and Heat	6,127	4,980
Office Expense	161	426
Payroll	3,917	4,939
Postage	0	0
Refreshments	79,074	40,737
Rent Payable	20,600	16,900
Repairs and Maintenance	11,420	6,444
Travel and Meetings	9,382	2,457
Utilities	0	0
Weddings and Bar Mitzvahs	<u>0</u>	<u>71,100</u>
Total Cost of Furtherance Of Charitable Objects	351,296	243,928
Support Costs		
Interest on Charity's Property	0	0
Governance Costs	<u>350</u>	<u>360</u>
	<u>351,646</u>	<u>244,288</u>
Cost of Generating Funds	<u>0</u>	<u>865</u>
Total Cost of Activities In Furtherance of Charitable Objects	<u>£ 351,646</u>	<u>£ 245,153</u>
4) Governance Costs		
Bank Charges and Interest	0	10
Accounting	<u>350</u>	<u>350</u>
	<u>£ 350</u>	<u>£ 360</u>

Beis Hatalmud Trust

Notes To The Accounts - 30 November 2019

5) Debtors	2019	2018
	<u>£</u>	<u>£</u>
Grants	0	0
Other Debtors	<u>0</u>	<u>0</u>
	<u>£ 0</u>	<u>£ 0</u>

6) Creditors: Amounts falling due within one year

	2019	2018
	<u>£</u>	<u>£</u>
Other Creditors	10,822	7,845
Accruals and Provisions	<u>350</u>	<u>350</u>
	<u>£ 11,172</u>	<u>£ 8,195</u>

7) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets	Long Term Liabilities	Fund Balances
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Restricted Funds	0	0	0	0
Unrestricted Funds	<u>0</u>	<u>35,436</u>	<u>0</u>	<u>35,436</u>
Total Funds	<u>£ 0</u>	<u>£ 35,436</u>	<u>£ 0</u>	<u>£ 35,436</u>

8) Unrestricted Funds

	Balance at 30 November 2018	Income	Expended	Transfers and Investment Gains and Losses	Balance at 30 November 2019
	<u>£</u>	<u>£</u>	<u>£</u>		<u>£</u>
General Reserve	<u>23,236</u>	<u>366,472</u>	<u>354,272</u>	<u>0</u>	<u>35,436</u>
Total Funds	<u>£ 23,236</u>	<u>£ 366,472</u>	<u>£ 354,272</u>	<u>£ 0</u>	<u>£ 35,436</u>

9) The average number of Employees during the year, on a full time equivalent basis was	2019	2018
	<u>0</u>	<u>0</u>

10) 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.

**Accountants Report to the Trustees on the Unaudited Accounts of the Charity
Beis Hatalmud Trust**

We report on the financial statements, for the Year Ended 30 November 2019 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 Reporting Accountants

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 Accountant'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.

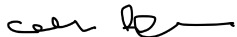
These procedures provide only the assurance expressed in our opinion.

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 2 April 2020

Reporting Accountant

C. Rosen & Co
50 Craven Park Road
South Tottenham
London N15 6AB