

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 17 AUGUST 2017 TO 31 AUGUST 2018
FOR
WESTCLIFF JEWISH ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

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

**WESTCLIFF JEWISH ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

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FOR THE PERIOD 17 AUGUST 2017 TO 31 AUGUST 2018**

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**WESTCLIFF JEWISH ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**REPORT OF THE TRUSTEES
FOR THE PERIOD 17 AUGUST 2017 TO 31 AUGUST 2018**

The trustees present their report with the financial statements of the charity for the period 17 August 2017 to 31 August 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are the support of Orthodox Jewish religion, education and welfare generally, by making grants to charitable organisations.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit, and in particular to its supplementary public benefit guidance on advancing education.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the Objectives and Activities section of the report.

Grantmaking

Grants applications are evaluated by the trustees on a case-by-case basis with due regard to the charity's objectives and funds then available.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is dependent on income from voluntary donations. The charity's incoming resources during the year were £14,288 and donations made totalled £10,000.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the working capital of the charity.

FUTURE PLANS

The Trustees plan to continue to make distributions in accordance with their grant making policy and to ensure that an appropriate level of reserves is maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Westcliff Jewish Association is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution dated 17 August 2017.

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.

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

1174287

Principal address

18 BRITANNIA GARDENS
WESTCLIFF-ON-SEA
SS0 8BN

**WESTCLIFF JEWISH ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**REPORT OF THE TRUSTEES
FOR THE PERIOD 17 AUGUST 2017 TO 31 AUGUST 2018**

Trustees

S Fink (appointed 17.8.17)

A Engel (appointed 17.8.17)

H Y Deutsch (appointed 17.8.17)

Independent Examiner

M A Venitt

Venitt and Greaves

Chartered Accountants

115 Craven Park Road

South Tottenham

London

N15 6BL

Approved by order of the board of trustees on 1 June 2020 and signed on its behalf by:

S Fink - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTCLIFF JEWISH ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

Independent examiner's report to the trustees of WESTCLIFF JEWISH ASSOCIATION CHARITABLE INCORPORATED ORGANISATION (C.I.O)

I report to the charity trustees on my examination of the accounts of WESTCLIFF JEWISH ASSOCIATION CHARITABLE INCORPORATED ORGANISATION (C.I.O) (the Trust) for the period 17 August 2017 to 31 August 2018.

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

1 June 2020

**WESTCLIFF JEWISH ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 17 AUGUST 2017 TO 31 AUGUST 2018**

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		14,888
 EXPENDITURE ON		
Charitable activities		
General		10,003
Other		720
Total		<u>10,723</u>
 NET INCOME		<u>4,165</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>4,165</u></u>

The notes form part of these financial statements

**WESTCLIFF JEWISH ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**BALANCE SHEET
31 AUGUST 2018**

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		4,885
CREDITORS		
Amounts falling due within one year	3	(720)
NET CURRENT ASSETS		<u>4,165</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,165
NET ASSETS		<u>4,165</u>
FUNDS	4	
Unrestricted funds		<u>4,165</u>
TOTAL FUNDS		<u>4,165</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 June 2020 and were signed on its behalf by:

S Fink - Trustee

A Engel - Trustee

H Y Deutsch - Trustee

The notes form part of these financial statements

**WESTCLIFF JEWISH ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 17 AUGUST 2017 TO 31 AUGUST 2018**

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 2015)', 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.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2018.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2018.

**WESTCLIFF JEWISH ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 17 AUGUST 2017 TO 31 AUGUST 2018**

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	720
	<u>720</u>

4. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.8.18 £
Unrestricted funds		
General Fund	4,165	4,165
	<u>4,165</u>	<u>4,165</u>
TOTAL FUNDS	<u>4,165</u>	<u>4,165</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	14,888	(10,723)	4,165
	<u>14,888</u>	<u>(10,723)</u>	<u>4,165</u>
TOTAL FUNDS	<u>14,888</u>	<u>(10,723)</u>	<u>4,165</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2018.

**WESTCLIFF JEWISH ASSOCIATION
CHARITABLE INCORPORATED ORGANISATION
(C.I.O)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 17 AUGUST 2017 TO 31 AUGUST 2018**

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations

14,888

Total incoming resources

14,888

EXPENDITURE

Charitable activities

Grants to individuals

10,000

Support costs

Finance

Bank charges

3

Governance costs

Accountancy and legal fees

720

Total resources expended

10,723

Net income

4,165