

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2022
for
Crouch End Chavurah

Town & Forest
Chartered Accountants
First Floor, New Barnes Mill
Cottonmill Lane
St Albans
AL1 2HA

Crouch End Chavurah

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for the Year Ended 31 August 2022

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Crouch End Chavurah

Report of the Trustees **for the Year Ended 31 August 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 August 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

Principal Activities

Crouch End Chavurah was established as a Charity on 28 August 2011. It is registered with the Charity Commission and derives its income from donations.

FINANCIAL REVIEW

Financial Review

The Financial Statements are set out on pages 4 to 8 and summarise the transactions of the Charity during the year ended 31 August 2022. The deficit for the year ended 31 August 2022 as set out in the Statement of Financial Activities on page 4 was £4,906 (2021 - surplus of £3,259).

Reserves policy

Sufficient funds are kept in the Charity to cover the administrative costs for the future fundraising activities.

Risk Settlement

The management reviews the major risks which it faces on a periodic basis and believes that maintaining reserves at sufficient levels as stated above will provide adequate resources for the Charity, even in the event of adverse conditions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisation and Appointment of Trustees

The Trustees meet regularly during the year to plan fundraising and running of the Synagogue.

The power to elect new Trustees rests with the existing Trustees and is governed by the terms of the Trust Deed. There must be at all times a minimum of two serving Trustees. There are no fixed periods of appointment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1144148

Principal address

2A Fairfield Road
London
N8 9HG

Trustees

C Levontine
J Beckman (resigned 6.7.22)
A Wise
M Levin (appointed 6.7.22)

Independent Examiner

Town & Forest
Chartered Accountants
First Floor, New Barnes Mill
Cottonmill Lane
St Albans
AL1 2HA

Crouch End Chavurah

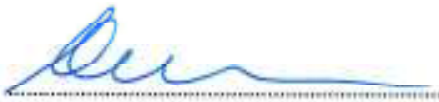
Report of the Trustees
for the Year Ended 31 August 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

HSBC
88 The Broadway
Muswell Hill
London
N10 3RX

Approved by order of the board of trustees on 3/5/23 and signed on its behalf by;



M Levin - Trustee

Independent Examiner's Report to the Trustees of
Crouch End Chavurah

Independent examiner's report to the trustees of Crouch End Chavurah

I report to the charity trustees on my examination of the accounts of Crouch End Chavurah (the Trust) for the year ended 31 August 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.



Zara Dunster FCA
Town & Forest
Chartered Accountants
First Floor, New Barnes Mill
Cottonmill Lane
St Albans
AL1 2HA

Date: **18 May 2023**

Crouch End Chavurah

Statement of Financial Activities
for the Year Ended 31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		69,285	62,693
Investment income	2	-	6
Total		<u>69,285</u>	<u>62,699</u>
 EXPENDITURE ON			
Charitable activities			
Charity		68,769	53,877
Other		5,422	5,563
Total		<u>74,191</u>	<u>59,440</u>
 NET INCOME/(EXPENDITURE)		(4,906)	3,259
 RECONCILIATION OF FUNDS			
Total funds brought forward		26,614	23,355
 TOTAL FUNDS CARRIED FORWARD		<u><u>21,708</u></u>	<u><u>26,614</u></u>

The notes form part of these financial statements

Crouch End Chavurah

Balance Sheet
31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
CURRENT ASSETS			
Debtors	4	5,511	6,857
Cash at bank		24,550	23,693
		<u>30,061</u>	<u>30,550</u>
CREDITORS			
Amounts falling due within one year	5	(8,353)	(3,936)
		<u>21,708</u>	<u>26,614</u>
NET CURRENT ASSETS			
		<u>21,708</u>	<u>26,614</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>21,708</u>	<u>26,614</u>
NET ASSETS			
		<u>21,708</u>	<u>26,614</u>
FUNDS			
Unrestricted funds		<u>21,708</u>	<u>26,614</u>
TOTAL FUNDS		<u>21,708</u>	<u>26,614</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
03/05/2023 and were signed on its behalf by:



M Levin - Trustee

The notes form part of these financial statements

Crouch End Chavurah

Notes to the Financial Statements for the Year Ended 31 August 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.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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

Donations made are accounted for when awarded. All other expenditure is recognised on an accruals basis.

Taxation

The charity is exempt from tax on its charitable activities.

Provisions and accruals

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

2. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	-	6
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Crouch End Chavurah

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.22	31.8.21
	£	£
Trade debtors	3,946	5,436
Other debtors	17	-
Prepayments and accrued income	1,548	1,421
	<u>5,511</u>	<u>6,857</u>
5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.22	31.8.21
	£	£
Trade creditors	58	2,417
Other creditors	1,226	799
Accruals and deferred income	7,069	720
	<u>8,353</u>	<u>3,936</u>

6. RELATED PARTY DISCLOSURES

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

Crouch End Chavurah

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Miscellaneous income	2,275	4
Donations	2,495	3,180
Gift aid	8,684	8,566
Membership fees	35,005	30,493
Cheder classes	13,248	14,015
Burial income	6,648	5,799
Services and Events	930	636
	69,285	62,693
Investment income		
Deposit account interest	-	6
Total incoming resources	69,285	62,699
 EXPENDITURE		
Charitable activities		
Printing and stationery	16	-
Insurance	1,159	35
Venue Hire	1,951	-
IT software and web hosting	1,571	2,154
Teaching	6,417	6,288
Rabbi	36,878	30,293
Burial fees	5,813	3,939
CAF fee	8,427	6,008
Event costs	1,835	622
Subscriptions	302	1,249
Travel expenses	-	100
Training	-	50
Donations and gifts	388	125
Chaverim venue costs	2,425	-
Miscellaneous costs	915	3,014
HHD other costs	672	-
	68,769	53,877
Support costs		
Management		
Administrators salary	3,859	4,206
Finance		
Bank charges	843	637
Governance costs		
Accountancy and legal fees	720	720
Total resources expended	74,191	59,440
Net (expenditure)/income	(4,906)	3,259

This page does not form part of the statutory financial statements