

COMPANY REGISTRATION NUMBER: 08384571

CHARITY REGISTRATION NUMBER: 1152424

Amhurst Park Education And Donations

Company Limited by Guarantee

Unaudited Financial Statements

30 June 2021

Amhurst Park Education And Donations

Company Limited by Guarantee

Financial Statements

Year ended 30 June 2021

	Page	
Trustees' annual report (incorporating the director's report)	1	
Independent examiner's report to the trustees	4	
Statement of financial activities (including income and expenditure account)		5
Statement of financial position	6	
Statement of cash flows	7	
Notes to the financial statements	8	

Amhurst Park Education And Donations

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2021 .

Reference and administrative details

Registered charity name	Amhurst Park Education And Donations	
Charity registration number		1152424
Company registration number		08384571
Principal office and registered office	Hallswelle House 1 Hallswelle Road London NW11 0DH	
The trustees	Mr H Feldman Mr J Feldman Mrs D Feldman	
Independent examiner	Dr P.P.Smulovitch Hallswelle House 1 Hallswelle Road London NW11 0DH	

Structure, governance and management

Amhurst Park Education and Donations is a charity company. It has no share capital and is limited by guarantee.

The charity is organised so that the Governors meet regularly to manage its affairs. There are no paid employees and all administration work is carried out on a voluntary basis by the Governors.

The Governors have considered the guidance published by the Charity Commission and believe that the charity in carrying out its objectives, fully complies with these requirements. In particular the provision of funding for the education of children and adults in accordance with the principles of traditional Judaism and the support of associated communal charitable institutions such as synagogues and homes for the elderly and infirm automatically gives rise to a public benefit. Each year the Governors review the objectives and activities of the charity to ensure that they continue to reflect these aims. In carrying out this review the Governors have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The appointment and recruitment of new Governors is as laid out in the Charity's Memorandum and Articles of Association. New Governors would be trained as deemed appropriate.

The charity's Memorandum and Articles of Association authorises the Governors to make and hold investments. In light of current economic conditions the Governors consider it prudent to continue their existing investment policy.

Objectives and activities

The objects of the charity are to carry on in the United Kingdom or elsewhere the provision of education of the highest order and to provide religious instructions and training therein in accordance with the doctrines and principles of traditional Judaism and generally to foster education and moral and religious training in accordance with the said principles.

In furtherance of its objects and in particular in relation to the provision of education, the trustees allow the charity's property to be used rent free as a school. In addition and subject to the availability of funds the charity will advance and donate money to and support other charities with objects similar to those detailed above.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The results of the charitable activities during the year are reflected in the attached accounts.

RISK MANAGEMENT

The Governors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate such risks.

PUBLIC BENEFIT

The Governors have considered the guidance published by the Charities Commission and believe that the charity in carrying out its objectives, fully complies with these requirements. In particular the provision of education in accordance with the principles of traditional Judaism. Each year the Governors review the objectives and activities of the charity to ensure that they continue to reflect these aims. In carrying out this review the Governors have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

RESERVES POLICY

It is the Governors desire to build up and maintain free reserves of the company at a level which the trustees believe is appropriate after considering both future commitments of the charity and the likely future administration costs of the charity. At this time the Governors believe that prudence dictates that these reserves should equate to at least three years average charitable distributions. The charity's reserves are represented by unrestricted funds arising from past operating results. At the year end the charity had total unrestricted funds of £9,257 (2020 £6,816).

Financial review

The financial position of the charity is as reflected in the attached Statement of Financial Position. Sufficient donations were received in the year to enable the charity to cover its overheads and make an overall net surplus this year as opposed to a net deficit last year. Thus there has been an increase in the level of reserves, however, the retained distributable reserves are less than that considered desirable by the Governors in accordance with their Reserve Policy.

The attached accounts set out the results for the year ended 30th June 2021 and reflect the state of the company's affairs at that date.

The charity does not partake in external funding activities. Funds are derived on an annual basis from independent companies associated with the Governors and this source has enabled the charity to carry out its activities.

Plans for future periods

The Governors objectives for the future are to continue to carry out the activities as detailed in their report.

The trustees' annual report and the strategic report were approved on 7 April 2022 and signed on behalf of the board of trustees by:

Mrs D Feldman

Trustee

Amhurst Park Education And Donations

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Amhurst Park Education And Donations

Year ended 30 June 2021

I report to the trustees on my examination of the financial statements of Amhurst Park Education And Donations ('the charity') for the year ended 30 June 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Dr P.P.Smulovitch Independent Examiner

Hallswelle House 1 Hallswelle Road London NW11 0DH

7 April 2022

Amhurst Park Education And Donations

Company Limited by Guarantee

Statement of Financial Activities

(including income and expenditure account)

Year ended 30 June 2021

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	10,500	10,500	21,000
		-----	-----	-----
Total income		10,500	10,500	21,000
		-----	-----	-----
Expenditure				
Expenditure on charitable activities	6,7	8,059	8,059	17,129
		-----	-----	-----
Total expenditure		8,059	8,059	17,129
		-----	-----	-----
Net income and net movement in funds		2,441	2,441	3,871
		-----	-----	-----
Reconciliation of funds				
Total funds brought forward		6,816	6,816	2,945
		-----	-----	-----
Total funds carried forward		9,257	9,257	6,816
		-----	-----	-----

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Amhurst Park Education And Donations

Company Limited by Guarantee

Statement of Financial Position

30 June 2021

		2021	2020
	Note	£	£
Fixed assets			
Tangible fixed assets	11	1,362,264	1,362,264
Current assets			
Debtors	12	4,983	4,177
Cash at bank and in hand		1,534	1,099
		-----	-----
		6,517	5,276
Creditors: amounts falling due within one year	13	1,359,524	1,360,724
		-----	-----
Net current liabilities		1,353,007	1,355,448
		-----	-----
Total assets less current liabilities		9,257	6,816
		-----	-----
Net assets		9,257	6,816
		-----	-----
Funds of the charity			
Unrestricted funds		9,257	6,816
		-----	-----
Total charity funds	14	9,257	6,816
		-----	-----

For the year ending 30 June 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7 April 2022 , and are signed on behalf of the board by:

Mrs D Feldman

Trustee

Amhurst Park Education And Donations

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30 June 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income	2,441	3,871
<i>Adjustments for:</i>		
Interest payable and similar charges	17	45
Accrued (income)/expenses	(1,200)	135
<i>Changes in:</i>		
Trade and other debtors	(806)	(4,177)
Cash generated from operations	452	(126)
Interest paid	(17)	(45)
Net cash from/(used in) operating activities	435	(171)
Net increase/(decrease) in cash and cash equivalents	435	(171)
Cash and cash equivalents at beginning of year	1,099	1,270
Cash and cash equivalents at end of year	1,534	1,099

Amhurst Park Education And Donations

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 June 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hallswelle House, 1 Hallswelle Road, London, NW11 0DH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. - legacy income is recognised when receipt is probable and entitlement is established. - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods. - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost. Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment. Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a limited company, limited by guarantee and accordingly has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations Received	10,500	10,500	21,000	21,000

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Insurance	6,469	6,469	4,051	4,051
Support costs	1,590	1,590	13,078	13,078
	8,059	8,059	17,129	17,129

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Insurance	6,469	–	6,469	4,051
Governance costs	–	1,590	1,590	13,078
	6,469	1,590	8,059	17,129

8. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,440	1,200

9. Staff costs

There were no employees during this & the previous period & thus also no staff costs and employee benefits for the current & previous period.

10. Trustee remuneration and expenses

- No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Land and buildings £
Cost	
At 1 July 2020 and 30 June 2021	1,362,264
Depreciation	
At 1 July 2020 and 30 June 2021	–
Carrying amount	
At 30 June 2021	1,362,264
At 30 June 2020	1,362,264

12. Debtors

	2021 £	2020 £
Other debtors	4,983	4,177

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,200	2,400
Amounts owed to fellow charities	1,358,324	1,358,324
	<u>1,359,524</u>	<u>1,360,724</u>

14. Analysis of charitable funds**Unrestricted funds**

	At 1 July 2020	Income	Expenditure	At 30 June 2021
	£	£	£	£
General funds	6,816	10,500	(8,059)	9,257
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>

	At 1 July 2019	Income	Expenditure	At 30 June 2020
	£	£	£	£
General funds	2,945	21,000	(17,129)	6,816
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	1,362,264	1,362,264
Current assets	6,517	6,517
Creditors less than 1 year	(1,359,524)	(1,359,524)
Net assets	<u>9,257</u>	<u>9,257</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	1,362,264	1,362,264
Current assets	5,276	5,276
Creditors less than 1 year	(1,360,724)	(1,360,724)
Net assets	<u>6,816</u>	<u>6,816</u>

16. Analysis of changes in net debt

	At 1 Jul 2020	Cash flows	At 30 Jun 2021
	£	£	£
Cash at bank and in hand	1,099	435	1,534
	<u>-----</u>	<u>-----</u>	<u>-----</u>

17. Related parties

The £10,500 donations received during the year were from a connected charity, in relation to which there are common trustees.

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