

The Charity Registered Number is
1043262

Torah Teachers Training Scheme

Accounts

31 August 2021

Torah Teachers Training Scheme Report and Financial Statements Contents

	Page
Charity Information	1
Trustee's Report	2
Income and Expenditure Account	5
Balance sheet	6
Notes to the accounts	7

Torah Teachers Training Scheme Administrative Details

Trustees

A Liebermann
R Winberg
Y Hassell

Secretary

Principal Address

62 Cavendish Road
Salford
M7 4WA

Independent Examiner

John R Hunter FCA
Hunter Accountancy
20, Blackthorn Close
Whitley
North Yoorkshire
DN14 0GE

Bankers

Barclays Bank
Prestwich Branch
460 Bury New Road
Manchester
M25 1AX

Registered Charity Number

1043262

Torah Teachers Training Scheme

Trustees' Annual Report for the year ended 31 August 2021

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRSSE SORP 2015.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial show and explain the charity's transactions and enable them to ensure that the financial for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 01 Nov 2021

Torah Teachers Training Scheme

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2021

I report on the financial statement of the charity on pages 7 to 20 for the year ended 31 August 2016 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective January 2015, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission of England & Wales, effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on pages 9 to 13.

Respective responsibilities of Trustees and Independent Examiner

As described on page 3, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing documents of the charity for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- examine the accounts under section 145 of the Act;
- follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and;
- state whether particular matters have come to my attention.

Basis of Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Torah Teachers Training Scheme

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2021

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with section 130 of the Charities Act 2011;
when preparing accounts on an accruals basis under s132 of the Charities Act 2011, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the 2015 Regulations setting out the form and content of charity accounts;

that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

John Richard Hunter F.C.A.
Hunter Accountancy

Chartered Accountant
20 Blackthorn Close
Whitley
North Yorkshire
DN14 0GE

This report was signed on 30 November 2020

**Torah Teachers Training Scheme
Statement of Financial Activities
for the year ended 31 August 2021**

		2021	2020
		£	£
Incoming resources from generated			
Voluntary income	1	168,260	93,840
Activites for generated funds	2	21,443	15,383
Total incoming resources		189,703	109,223
Direct costs	3-4	125,151	108,432
Governance costs	5	21,700	1,117
Total resources expended		146,851	109,549
Net incoming / (outgoing) resources		42,852	(326)
Total funds brought forward		34,646	34,972
Total funds carried forward		77,498	34,646

Torah Teachers Training Scheme
Balance Sheet
as at 31 August 2021

	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand	77,998		34,946
Creditors: amounts falling due within one year	(500)		(300)
Net current assets		77,498	34,646
Net assets		<u>77,498</u>	<u>34,646</u>
Funds			
Genral Funds		77,498	34,646
Total funds		<u>77,498</u>	<u>34,646</u>

Torah Teachers Training Scheme
Notes to the Accounts
for the year ended 31 August 2021

1

2 Voluntary income	2021	2020
Donations	7,589	10,088
Grants	160,671	

3 Activities for generating funds	2021	2020
	£	£
Consultancy	3,950	10,520
Course fees	17,493	4,863
	<u>21,443</u>	<u>15,383</u>

4 Charitable activities costs

	Direct costs	Support costs	Total
	(note 4)	(none)	
Direct costs	<u>125,151</u>		

4 Direct costs of charitable activities	2021	2020
	£	£
Tutor & Lecturer fees	20,321	13,268
GAYE	7,200	7,200
Payment to schools	32,319	22,330
Travel & accommodation	7,200	2,160
Catering seminars	300	1,048
Resources	890	4,163
University & external cours fees	50,377	53,415
Advertising	436	710
Health	-	3,715
Rent	6,108	423
	<u>125,151</u>	<u>108,432</u>

5 Governance costs	2021	2020
	£	£
Secretarial	7,200	817
Repairs and maintenance	-	-
Salaries	14,000	-
Accountancy	500	200
	<u>21,700</u>	<u>1,017</u>