

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
Nahamas Dov Charitable Trust**

London Accounting Group Ltd  
5 North End Road  
London  
NW11 7RJ

**Nahamas Dov Charitable Trust**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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**Report of the Trustees  
for the Year Ended 31 December 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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**

**Objectives and aims**

- 1) The advancement of orthodox Jewish education.
- 2) The advancement of the religion of Jewish faith in accordance with the orthodox practice.
- 3) The relief of poverty.
- 4) Such other purposes as are recognised by the law of England and Wales as charitable.

**Public benefit**

The trustees confirm their compliance with the duty to have regard to the Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

**ACHIEVEMENT AND PERFORMANCE**

**Internal and external factors**

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

**FINANCIAL REVIEW**

**Reserves policy**

The charity does not maintain a reserve policy, as reserves are distributed when they become available, at the trustees' discretion. The present level of funding is adequate to support the continuation of its objects and the trustees consider the financial position of the charity to be satisfactory.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Risk management**

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures manage any perceived risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1058844

**Principal address**

62 The Ridgeway  
London  
NW11 8QN

**Trustees**

G B Knopfler  
S R Knopfler

**Nahamas Dov Charitable Trust**

**Report of the Trustees  
for the Year Ended 31 December 2024**

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Approved by order of the board of trustees on 29 October 2025 and signed on its behalf by:

S R Knopfler - Trustee

**Independent Examiner's Report to the Trustees of  
Nahamas Dov Charitable Trust**

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**Independent examiner's report to the trustees of Nahamas Dov Charitable Trust**

I report to the charity trustees on my examination of the accounts of Nahamas Dov Charitable Trust (the Trust) for the year ended 31 December 2024.

**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.

Samuel Feigenblatt ACCA

London Accounting Group Ltd  
5 North End Road  
London  
NW11 7RJ

Date: .....

**Nahamas Dov Charitable Trust**

**Statement of Financial Activities  
for the Year Ended 31 December 2024**

|                                    |       | Unrestricted<br>fund<br>£ |
|------------------------------------|-------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  | Notes |                           |
| Donations and legacies             |       | 31,000                    |
| Investment income                  | 2     | 15,493                    |
| <b>Total</b>                       |       | <u>46,493</u>             |
| <b>EXPENDITURE ON</b>              |       |                           |
| <b>Charitable activities</b>       |       |                           |
| General Donations                  |       | 40,000                    |
| Other                              |       | 600                       |
| <b>Total</b>                       |       | <u>40,600</u>             |
| <b>NET INCOME</b>                  |       | 5,893                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |
| Total funds brought forward        |       | 56,011                    |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>61,904</u></u>      |

The notes form part of these financial statements

**Nahamas Dov Charitable Trust****Balance Sheet  
31 December 2024**

|  | Notes | Unrestricted<br>fund<br>£ |
|--|-------|---------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |
| Tangible assets                                  | 4     | 250,000                   |
| <b>CURRENT ASSETS</b>                            |       |                           |
| Cash at bank                                     |       | 15,070                    |
| <b>CREDITORS</b>                                 |       |                           |
| Amounts falling due within one year              | 5     | (203,166)                 |
| <b>NET CURRENT ASSETS</b>                        |       | <u>(188,096)</u>          |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 61,904                    |
| <b>NET ASSETS</b>                                |       | <u>61,904</u>             |
| <b>FUNDS</b>                                     | 6     |                           |
| Unrestricted funds                               |       | <u>61,904</u>             |
| <b>TOTAL FUNDS</b>                               |       | <u>61,904</u>             |

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2025 and were signed on its behalf by:

S R Knopfler - Trustee

## 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.

### 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. INVESTMENT INCOME

|                          |        |
|--------------------------|--------|
|                          | £      |
| Rents received           | 15,479 |
| Deposit account interest | 14     |
|                          | <hr/>  |
|                          | 15,493 |
|                          | <hr/>  |



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024.

4. TANGIBLE FIXED ASSETS

|  | Freehold<br>property<br>£ |
|--|---------------------------|
| <b>COST</b>                            |                           |
| At 1 January 2024 and 31 December 2024 | 250,000                   |
| <b>NET BOOK VALUE</b>                  |                           |
| At 31 December 2024                    | 250,000                   |

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                 | £       |
|-----------------|---------|
| Other creditors | 203,166 |

6. MOVEMENT IN FUNDS

|                           | At 1/1/24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/12/24<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 56,011         | 5,893                            | 61,904              |
| <b>TOTAL FUNDS</b>        | 56,011         | 5,893                            | 61,904              |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 46,493                     | (40,600)                   | 5,893                     |
| <b>TOTAL FUNDS</b>        | 46,493                     | (40,600)                   | 5,893                     |

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

# Nahamas Dov Charitable Trust

## Detailed Statement of Financial Activities for the Year Ended 31 December 2024

£

### INCOME AND ENDOWMENTS

#### Donations and legacies

Donations 31,000

#### Investment income

Rents received 15,479

Deposit account interest 14

15,493

Total incoming resources 46,493

### EXPENDITURE

#### Charitable activities

Grants to institutions 40,000

#### Support costs

##### Governance costs

Accountancy fees 600

Total resources expended 40,600

Net income 5,893