

NOAM HATORAH

England & Wales · Charity number 1061650

Details

Status Registered

Legal form Trust

Registered 1997-04-02

Register [View on the Charity Commission register](#)

Contact

Address 59 Lampard Grove
London
N16 6XA

Phone 02088020626

Activities

Objects: (A) THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION (B) THE PROVISION OF ORTHODOX JEWISH RELIGIOUS EDUCATION (C) THE RELIEF OF POVERTY AMONG PERSONS OF THE JEWISH FAITH

Activities: The Principal Objects of the Charity are a) The Advancement Of The Orthodox Jewish Religion b) The Provision Of Orthodox Jewish Religious Education c) The Relief Of Poverty Among Persons Of The Jewish Faith

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£8,143	£8,058	-	-
2023-12-31	£25,080	£12,960	-	-
2022-12-31	£23,500	£14,842	-	-
2021-12-31	£22,141	£11,495	-	-
2020-12-31	£13,563	£8,773	-	-

Trustees

Name	Role	Appointed
Eyal FEFFER		
HIRSCH SOLOMON BENGIO		
Zev Lieberman		2002-01-15

NOAM HATORAH

England & Wales - Charity number 1061650

Accounts

**Noam Hatorah
Report
and
Financial
Statements
For The Year Ended
31 December 2023
Charity Number
1061650**

Noam Hatorah

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Noam Hatorah

Trustees

Mr. Eyal Feffer
Mr. Hersh Solomon Benjio
Mr. David Miller
Mrs. Sara Elyashar

Administration Address

38 Braydon Road
London
N16 6QB

Charity Number 1061650

Bankers

HSBC
160 Clapton Commom
London E5 9AH

Accountants

C. Rosen & Co
Unit 1 Halbert Mews
60a Knightland Road
London E5 9HS

Noam Hatorah
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 December 2023.

Status and Administration

The Charity, constituted by trust deed, dated 1st February 1997, is a Registered Charity.

Charitable Objects

The Principal Objects of the Charity are

- a) The Advancement Of The Orthodox Jewish Religion
- b) The Provision Of Orthodox Jewish Religious Education
- c) The Relief Of Poverty Among Persons Of The Jewish Faith

The Charity has continued to provide these facilities during the year.

Directors / Trustees

The Trustees in office throughout the year were

Mr. Eyal Feffer
Mr. Hersh Solomon Benjio
Mr. David Miller
Mrs. Sara Elyashar

No trustee nor any person connected with them received any remuneration during the year.

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to finance the operation of the Charity, and to make payments as appropriate.

Noam Hatorah
Report of the Trustees
(Continued)

Responsibilities of the Trustees

Charity Law requires the Trustees 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 Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Approved by The Trustees of Noam Hatorah on 6 August 2024, and signed on behalf of them all.

Mr. Eyal Feffer

Trustee

Noam Hatorah

Statement Of Financial Activities

For The Year Ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES					
Activities to further the Charity's Objects					
Total of Rent Received	2	25,080	0	25,080	0
Rent Received	2	0	0	0	4,420
Interest Received	3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		25,080	0	25,080	4,420
Donations		<u>0</u>		<u>0</u>	<u>0</u>
Total Incoming Resources		25,080	0	25,080	4,420
Charitable Expenditure					
Cost of Activities In Furtherance of the Charity's Objects					
Total Cost of Furthering Objects	4	12,960	0	12,960	14,842
Governance Costs	5	0	0	0	0
Support Costs	6	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources Expended	9	<u>12,960</u>	<u>0</u>	<u>12,960</u>	<u>14,842</u>
Net Movement In Funds		12,120	0	12,120	(10,422)
Total Funds at 31 December 2022		<u>422,722</u>	<u>0</u>	<u>422,722</u>	<u>433,144</u>
Total Funds at 31 December 2023		<u>£ 434,842</u>	<u>£ 0</u>	<u>£ 434,842</u>	<u>£ 422,722</u>

Noam Hatorah

Balance Sheet at 31 December 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	6	383,869	383,869
Current Assets			
Debtors	7	21,228	685
Cash at Bank and in Hand		<u>29,745</u>	<u>40,167</u>
		50,973	40,852
Creditors : Amounts falling due within one year	8	<u>0</u>	<u>(1,999)</u>
Net Current Assets		<u>50,973</u>	<u>38,853</u>
Total Assets less Current Liabilities		<u>434,842</u>	<u>422,722</u>
Net Assets	9	<u>434,842</u>	<u>422,722</u>
Restricted Funds	10	0	0
Unrestricted Funds	11	<u>434,842</u>	<u>422,722</u>
Total Funds	9	<u>£ 434,842</u>	<u>£ 422,722</u>

Approved by the Trustees on 6 August 2024, and signed on behalf of them all.

Mr. Eyal Feffer
Trustee

The notes on pages 6 to 9 form part of these accounts.

Noam Hatorah

Notes To The Accounts - 31 December 2023

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.

Governance Costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

Tangible Fixed Assets

Depreciation is provided, after taking into account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Fittings 25% on net book value

No depreciation is provided on freehold land.

	2023	2022
	£	£
2) Incoming Resources		
Donations		
Restricted Donations	0	0
Unrestricted Donations	25,080	19,080
Rent Received	0	4,420
Total of Rent Received	<u>£ 25,080</u>	<u>£ 23,500</u>
3) Investment Income		
Interest Received	<u>£ 0</u>	<u>£ 0</u>

Noam Hatorah

Notes To The Accounts - 31 December 2023

4) Analysis of Total Resources Expended	2023	2022
Cost of Activities In Furtherance of the Charity's Objects	£	£
Heat and Light	318	248
Insurance	1,206	1,042
Building		
Motor	<u>821</u>	<u>703</u>
Minibus	5,345	6,714
Refreshments	3,711	3,274
Repairs	478	1,892
Road Fund Licence	678	584
Water	<u>403</u>	<u>385</u>
Total Cost of Furthering Objects	12,960	14,842
Governance Costs	<u>0</u>	<u>0</u>
	12,960	14,842
Cost of Generating Funds		
Functions	<u>0</u>	<u>0</u>
Total For The Charity	<u>£ 12,960</u>	<u>£ 14,842</u>
5) Governance Costs	2023	2022
	£	£
Accountancy	0	0
Bank Charges	0	0
Depreciation	<u>0</u>	<u>0</u>
	<u>£ 0</u>	<u>£ 0</u>

Noam Hatorah

Notes To The Accounts - 31 December 2023

6) Tangible Fixed Assets

Depreciating Assets	Fixtures and Fittings £	Total £	
Cost or valuation			
At 31 December 2022	202	202	
Additions	<u>0</u>	<u>0</u>	
At 31 December 2023	<u>202</u>	<u>202</u>	
Depreciation			
At 31 December 2022	191	191	
Charge for the year	<u>0</u>	<u>0</u>	
At 31 December 2023	<u>191</u>	<u>191</u>	
Net book values			
31 December 2023	<u>£ 11</u>	<u>£ 11</u>	
30 December 2022	<u>£ 11</u>	<u>£ 11</u>	
Non-Depreciating Assets			2023 2022
Land and Buildings		235,761	235,761
Enhancement Expenditure		123,097	123,097
Holy Scrolls		<u>25,000</u>	<u>25,000</u>
		<u>£ 383,858</u>	<u>£ 383,858</u>

Depreciation is not provided on the Land and Buildings as
 (a) the asset is freehold land which is considered to have an indefinitely long useful life and
 (b) the depreciation charge and accumulated depreciation are not material because the asset has a very long useful life.

7) Debtors	2023	2022
Other Debtors	<u>21,228</u>	<u>685</u>
	<u>£21,228</u>	<u>£685</u>

Noam Hatorah

Notes To The Accounts - 31 December 2023

8) Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	0	230
Other Creditors	<u>0</u>	<u>1,769</u>
	<u>£ 0</u>	<u>£ 1,999</u>

9) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets /(Liabilities)	Fund Balances
	£	£	£
Restricted Funds	170,957	0	170,957
Unrestricted Funds	<u>212,912</u>	<u>50,973</u>	<u>263,885</u>
Total Funds	<u>£ 383,869</u>	<u>£ 50,973</u>	<u>£ 434,842</u>

10) Restricted Funds : Movements In The Year

	Balance at 31 December 2022 £	Income £	Expended £	Balance at 31 December 2023 £
Refurbishment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Funds	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

11) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2022 £	Income £	Expended £	Balance at 31 December 2023 £
General Reserve	<u>422,722</u>	<u>25,080</u>	<u>12,960</u>	<u>434,842</u>
Total Funds	<u>£ 422,722</u>	<u>£ 25,080</u>	<u>£ 12,960</u>	<u>£ 434,842</u>

**Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Noam Hatorah
For the Year Ended 31 December 2023**

We report on the financial statements of Noam Hatorah for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Independent Examiner

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 6 August 2024

Independent Examiner

C. Rosen & Co
Unit 1 Halbert Mews
60a Knightland Road
London E5 9HS