THE TORAH LEARNING CENTRE

England & Wales · Charity number 1083899

Details

Status	Registered
Legal form	Other
Registered	2015-07-13
Register	View on the Charity Commission register

Contact

Address	71 Fairholt Road London N16 5EW
Phone	02088003936
Email	kollel.ds@gmail.com

Activities

Objects: (A) THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION, AND (B) THE PROMOTION OF ORTHODOX JEWISH RELIGIOUS EDUCATION

Activities: (a) the advancement of the Orthodox Jewish religion, and(b) the promotion of Orthodox Jewish religious education,

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Hackney
- Haringey

Downloaded from opencharities.uk/ew/1083899

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£241,857	£251,665	-	-
2023-12-31	£186,406	£184,108	-	-
2022-12-31	£176,437	£183,086	-	-
2021-12-31	£172,789	£144,452	-	-
2020-12-31	£168,528	£168,528	-	-

Trustees

Name	Role	Appointed
Chaya Fogel		2008-01-01
Mr Isaac Goldenberg		2023-11-01
jacob grunhut		2010-01-01

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For The Year Ended

31 December 2024

Charity Number
1083899

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Trustees
Mr. Jacob Akiva Grunhut
Mrs. Chaya Fogel
Mr. Issac Goldenberg

Administration Address
Mr. Jacob Grunhut
71 Fairholt Road
Stoke Newington
London N16 5EW

Charity Number **1083899**

Independent Examiner
C. Rosen & Co

The Torah Learning Centre
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended
31 December 2024.

Status and Administration
The Torah Learning Centre is constituted by trust deed, dated 30th November 2020 and is a Registered Charity.

Trustees
The Trustees in office throughout the year were:
Mr. Jacob Akiva Grunhut
Mrs. Chaya Fogel
Mr. Issac Goldenberg

No trustee has any beneficial interest in the Charity and all gave their time voluntarily.

Objectives and Activities
The Torah Learning Centre was established to advance Talmudical Research of the wider Jewish Community.
The Charity supports the College financially.
The Charity usually makes Grants to other organisations and when it does so, the Trustees ensure that the recipient meets the Charity's objectives.
The Charity providesfood and refreshments for those in need.

Financial Review

Our principle sources of funding are via voluntary income (donations).
There are no restrictions on the Charity's Power to invest. The Trust Deed authorises the trustees to make and hold investments using the general funds of the Charity.

The Torah Learning Centre

Report of the Trustees

Risk Assessment
The Charity has identified and assessed the major risks to which it is exposed.
whilst in the Charity's care as well as the finances of the Charity.
The Charity is satisfied that systems are in place and routinely assessed including procedures,
and Financial and Management Controls.

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.

Mr. Jacob Akiva Grunhut
Trustee
31 December 2025

The Torah Learning Centre

Statement Of Financial Activities

For The Year Ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	*2024* Total Funds £	*2023 Total Funds* £
INCOMING RESOURCES					
Activities to further the Charity's Objects	2	241,857	0	241,857	186,406
Interest Income		0	0	0	0
Total Incoming Resources		241,857	0	241,857	186,406
Total Incoming Resources		**241,857**	**0**	**241,857**	**186,406**
RESOURCES EXPENDED					
Cost of Generating Funds		0	0	0	0
Net Incoming Resources Available For Charitable Application		**241,857**	**0**	**241,857**	**186,406**
Cost of Activities In Furtherance of the Charity's Objects	3	250,166	0	250,166	182,843
Governance Costs	5	1,499	0	1,499	1,265
Total Charitable Expenditure		**251,665**	**0**	**251,665**	**184,108**
Total Resources Expended	3	**251,665**	**0**	**251,665**	**184,108**
Net Movement In Funds		**(9,808)**	**0**	**(9,808)**	**2,298**
Transfer To / (From) Reserves		0	0	0	0
Net Reserves for the Year		**(9,808)**	**0**	**(9,808)**	**2,298**
Total Funds Brought Forward		**26,053**	**0**	**26,053**	**23,755**
Total Funds Carried Forward	11	**£ 16,245**	**£ 0**	**£ 16,245**	**£ 26,053**

The Torah Learning Centre

Balance Sheet at 31 December 2024

	Notes	*2024* £	*2023* £
Current Assets			
Debtors	8	4,670	20,200
Cash at Bank and in Hand		47,197	41,475
		51,867	61,675
Creditors : Amounts falling due within one year	9	(35,622)	(35,622)
Net Current Assets		16,245	26,053
Total Assets less Current Liabilities		16,245	26,053
Net Assets	10	**£ 16,245**	**£ 26,053**
Restricted Funds	11	0	0
Unrestricted Funds	12	16,245	26,053
Total Funds		**£ 16,245**	**£ 26,053**

Approved by the Trustees on 31 December 2025, and signed on behalf of them all.

Mr. Jacob Akiva Grunhut
Trustee

The notes on pages 6 to 8 form part of these accounts.

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

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.

	Unrestricted Funds £	Restricted Funds £	Total *2024* £	*2023* £
2) Incoming Funds				
Donations Received	241,857		241,857	186,406
Total Income Generated	**£ 241,857**	**£ 0**	**£ 241,857**	**£ 186,406**

The Torah Learning Centre

Notes To The Accounts - 31 December 2024

	Unrestricted Funds	Restricted Funds	Total *2024* £	Total *2023* £
3) Analysis of Total Resources Expended				
Charitable Activities				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable Activities				
Advertising	4,205		4,205	6,905
Books	751		751	0
Cleaning	0		0	1,970
Clothing	1,836		1,836	0
Commission of Card Machine	0		0	0
Donations and Grants	60,545		60,545	20,246
Gala Dinner	27,549		27,549	0
Hall Hire	0		0	0
Holiday Grants	0		0	6,685
Office Expenses	124		124	0
Payroll	81,702		81,702	72,912
Printing and Postage	3,691		3,691	1,046
Rent Payable	18,833		18,833	19,767
Refreshments	44,727		44,727	24,702
Repairs and Maintenance	4,800		4,800	4,000
Student Grants	0		0	24,610
Travel	1,403		1,403	0
Total Charitable Activities	250,166	0	250,166	182,843
Total Cost of Activities In Furtherance of the Charity's Objects	**£ 250,166**	**£ 0**	**£ 250,166**	**£ 182,843**

	Total *2024* £	Total *2023* £
4) Cost of Generating Funds	**£ 0**	**£ 0**
5) Governance Costs		
Accountancy	0	0
Bank Charges	1,499	1,265
	£ 1,499	**£ 1,265**

6) Taxation

The Charity is exempt from taxation on its charitable activities.

	2024	*2023*
7) The average number of Employees during the year, on a full time equivalent basis was	9	9

No Employee was paid above £60,000 per year.

8) Debtors

	2024	*2023*
	£	£
Other Debtors	4,670	20,200
Tax Refundable	0	0
	£ 4,670	**£ 20,200**

9) Creditors: Amounts falling due within one year

	2024	*2023*
	£	£
Accruals	0	0
Other Creditors	35,622	35,622
	£ 35,622	**£ 35,622**

10) Net Assets of The Charity's Funds

	Fixed Assets	**Net Current Assets**	**Long Term Liabilities**	**Fund Balances**
	£	£	£	£
Restricted Funds	0	0	0	0
Unrestricted Funds	0	16,245	0	16,245
Total Funds	**£ 0**	**£ 16,245**	**£ 0**	**£ 16,245**

11) Restricted Funds : Movements In The Year

	Balance at 31 December 2023	**Income**	**Expended**	**Transfer To /(From) Reserves**	**Balance at 31 December 2024**
	£	£	£		£
	0	0	0	0	0
Total Funds	**£ 0**	**£ 0**	**£ 0**	**£ 0**	**£ 0**

12) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2023	**Income**	**Expended**	**Transfer To /(From) Reserves**	**Balance at 31 December 2024**
	£	£	£		£
General Reserve	26,053	241,857	251,665	0	16,245
Total Funds	**£ 26,053**	**£ 241,857**	**£ 251,665**	**£ 0**	**£ 16,245**

13) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

Independent Exmainer's Report to the Trustees on the Unaudited Accounts of the Charity
The Torah Learning Centre
For the Year Ended 31 December 2024

We report on the financial statements of The Torah Learning Centre for the Year Ended 31 December 2024 which comprise the S which comprise the Statement of Financial Activities, the Balance Sheet and 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 Exmainer

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 31 December 2025

Independent Examiner
C. Rosen & Co

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For The Year Ended

31 December 2023

Charity Number
1083899

The Torah Learning Centre

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The Torah Learning Centre

Trustees
Mr. Jacob Akiva Grunhut
Mrs. Chaya Fogel
Mr. Issac Goldenberg

Administration Address
Mr. Jacob Grunhut
71 Fairholt Road
Stoke Newington
London N16 5EW

Charity Number **1083899**

Independent Examiner
C. Rosen & Co

The Torah Learning Centre
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 Torah Learning Centre is constituted by trust deed, dated 30th November 2020 and is a Registered Charity.

Trustees
The Trustees in office throughout the year were:
Mr. Jacob Akiva Grunhut
Mrs. Chaya Fogel
Mr. Issac Goldenberg

No trustee has any beneficial interest in the Charity and all gave their time voluntarily.

Objectives and Activities
The Torah Learning Centre was established to advance Talmudical Research of the wider Jewish Community.
The Charity supports the College financially.
The Charity usually makes Grants to other organisations and when it does so, the Trustees ensure that the recipient meets the Charity's objectives.
The Charity providesfood and refreshments for those in need.

Financial Review

Our principle sources of funding are via voluntary income (donations).
There are no restrictions on the Charity's Power to invest. The Trust Deed authorises the trustees to make and hold investments using the general funds of the Charity.

The Torah Learning Centre

Report of the Trustees

Risk Assessment

The Charity has identified and assessed the major risks to which it is exposed.
whilst in the Charity's care as well as the finances of the Charity.
The Charity is satisfied that systems are in place and routinely assessed including procedures,
and Financial and Management Controls.

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.

Mr. Jacob Akiva Grunhut
Trustee
21 October 2024

The Torah Learning Centre

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	2	186,406	0	186,406	176,437
Interest Income		0	0	0	0
Total Incoming Resources		186,406	0	186,406	176,437
Total Incoming Resources		**186,406**	**0**	**186,406**	**176,437**
RESOURCES EXPENDED					
Cost of Generating Funds		0	0	0	0
Net Incoming Resources Available For Charitable Application		**186,406**	**0**	**186,406**	**176,437**
Cost of Activities In Furtherance of the Charity's Objects	3	182,843	0	182,843	182,639
Governance Costs	5	1,265	0	1,265	447
Total Charitable Expenditure		**184,108**	**0**	**184,108**	**183,086**
Total Resources Expended	3	**184,108**	**0**	**184,108**	**183,086**
Net Movement In Funds		**2,298**	**0**	**2,298**	**(6,649)**
Transfer To / (From) Reserves		0	0	0	0
Net Reserves for the Year		**2,298**	**0**	**2,298**	**(6,649)**
Total Funds Brought Forward		**23,755**	**0**	**23,755**	**30,404**
Total Funds Carried Forward	11	**£ 26,053**	**£ 0**	**£ 26,053**	**£ 23,755**

The Torah Learning Centre

Balance Sheet at 31 December 2023

	Notes	*2023* £	*2022* £
Current Assets			
Debtors	8	20,200	12,000
Cash at Bank and in Hand		41,475	39,552
		61,675	51,552
Creditors **:** Amounts falling due within one year	9	(35,622)	(27,797)
Net Current Assets		26,053	23,755
Total Assets less Current Liabilities		26,053	23,755
Net Assets	10	**£ 26,053**	**£ 23,755**
Restricted Funds	11	0	0
Unrestricted Funds	12	26,053	23,755
Total Funds		**£ 26,053**	**£ 23,755**

Approved by the Trustees on 21 October 2024, and signed on behalf of them all.

Mr. Jacob Akiva Grunhut
Trustee

The notes on pages 6 to 8 form part of these accounts.

The Torah Learning Centre

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

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.

	Unrestricted Funds £	Restricted Funds £	Total *2023* £	*2022* £
2) Incoming Funds				
Donations Received	186,406		186,406	176,437
Total Income Generated	**£ 186,406**	**£ 0**	**£ 186,406**	**£ 176,437**

	Unrestricted Funds	Restricted Funds	Total *2023* £	Total *2022* £
3) Analysis of Total Resources Expended				
Charitable Activities				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable Activities				
Advertising	6,905		6,905	7,508
Award	0		0	1,725
Cleaning	1,970		1,970	0
Commission of Card Machine	0		0	442
Donations and Grants	20,246		20,246	16,128
Hall Hire	0		0	0
Holiday Grants	6,685		6,685	27,454
Office Expenses	0		0	0
Payroll	72,912		72,912	49,092
Printing and Books	1,046		1,046	2,954
Rent Payable	19,767		19,767	19,200
Refreshments	24,702		24,702	35,425
Repairs and Maintenance	4,000		4,000	9,000
Student Grants	24,610		24,610	13,711
Travel	0		0	0
Total Charitable Activities	182,843	0	182,843	182,639
Total Cost of Activities In Furtherance of the Charity's Objects	**£ 182,843**	**£ 0**	**£ 182,843**	**£ 182,639**

	Total *2023* £	Total *2022* £
4) Cost of Generating Funds	**£ 0**	**£ 0**
5) Governance Costs		
Accountancy	0	0
Bank Charges	1,265	447
	£ 1,265	**£ 447**

6) Taxation

The Charity is exempt from taxation on its charitable activities.

	2023	*2022*
7) The average number of Employees during the year, on a full time equivalent basis was	9	9

No Employee was paid above £60,000 per year.

8) Debtors

	2023	2022
	£	£
Other Debtors	20,200	12,000
Tax Refundable	0	0
	£ 20,200	**£ 12,000**

9) Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	0	0
Other Creditors	35,622	27,797
	£ 35,622	**£ 27,797**

10) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets	Long Term Liabilities	Fund Balances
	£	£	£	£
Restricted Funds	0	0	0	0
Unrestricted Funds	0	26,053	0	26,053
Total Funds	**£ 0**	**£ 26,053**	**£ 0**	**£ 26,053**

11) Restricted Funds : Movements In The Year

	Balance at 31 December 2022	Income	Expended	Transfer To /(From) Reserves	Balance at 31 December 2023
	£	£	£		£
	0	0	0	0	0
Total Funds	**£ 0**	**£ 0**	**£ 0**	**£ 0**	**£ 0**

12) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2022	Income	Expended	Transfer To /(From) Reserves	Balance at 31 December 2023
	£	£	£		£
General Reserve	23,755	186,406	184,108	0	26,053
Total Funds	**£ 23,755**	**£ 186,406**	**£ 184,108**	**£ 0**	**£ 26,053**

13) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

Independent Exmainer's Report to the Trustees on the Unaudited Accounts of the Charity
The Torah Learning Centre
For the Year Ended 31 December 2023

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

Date 21 October 2024

Independent Examiner
C. Rosen & Co

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The Torah Learning Centre

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For The Year Ended

31 December 2022

Charity Number
1083899

The Torah Learning Centre

Contents

The Torah Learning Centre

Trustees

Mrs. Chaya Fogel
Mr. Issac Goldenberg

Administration Address
Mr. Jacob Grunhut
71 Fairholt Road
Stoke Newington
London N16 5EW

Charity Number **1083899**

Independent Examiner
C. Rosen & Co

The Torah Learning Centre
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 December 2022.

Status and Administration
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Trustees
The Trustees in office throughout the year were:
Mr. Jacob Akiva Grunhut
Mrs. Chaya Fogel
Mr. Issac Goldenberg

No trustee has any beneficial interest in the Charity and all gave their time voluntarily.

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The Torah Learning Centre was established to advance Talmudical Research of the wider Jewish Community.
The Charity supports the College financially.
The Charity usually makes Grants to other organisations and when it does so, the Trustees ensure that the recipient meets the Charity's objectives.

Financial Review

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The Torah Learning Centre

Report of the Trustees

Risk Assessment

The Charity has identified and assessed the major risks to which it is exposed.
whilst in the Charity's care as well as the finances of the Charity.
The Charity is satisfied that systems are in place and routinely assessed including procedures,
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c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.

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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.

Mr. Issac Goldenberg
Trustee
23 October 2023

The Torah Learning Centre

Statement Of Financial Activities

For The Year Ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	*2022* Total Funds £	*2021 Total Funds* £
INCOMING RESOURCES					
Activities to further the Charity's Objects	2	176,437	0	176,437	172,789
Interest Income		0	0	0	0
Total Incoming Resources		176,437	0	176,437	172,789
Total Incoming Resources		**176,437**	**0**	**176,437**	**172,789**
RESOURCES EXPENDED					
Cost of Generating Funds		0	0	0	0
Net Incoming Resources Available For Charitable Application		**176,437**	**0**	**176,437**	**172,789**
Cost of Activities In Furtherance of the Charity's Objects	3	182,639	0	182,639	143,350
Governance Costs	5	447	0	447	1,102
Total Charitable Expenditure		**183,086**	**0**	**183,086**	**144,452**
Total Resources Expended	3	**183,086**	**0**	**183,086**	**144,452**
Net Movement In Funds		**(6,649)**	**0**	**(6,649)**	**28,337**
Transfer To / (From) Reserves		0	0	0	0
Net Reserves for the Year		**(6,649)**	**0**	**(6,649)**	**28,337**
Total Funds Brought Forward		**30,404**	**0**	**30,404**	**2,067**
Total Funds Carried Forward	11	**£ 23,755**	**£ 0**	**£ 23,755**	**£ 30,404**

The Torah Learning Centre

Balance Sheet at 31 December 2022

	Notes	*2022* £	*2021* £
Current Assets			
Debtors	8	12,000	0
Cash at Bank and in Hand		39,552	38,701
		51,552	38,701
Creditors **:** Amounts falling due within one year	9	(27,797)	(8,297)
Net Current Assets		23,755	30,404
Total Assets less Current Liabilities		23,755	30,404
Net Assets	10	**£ 23,755**	**£ 30,404**
Restricted Funds	11	0	0
Unrestricted Funds	12	23,755	30,404
Total Funds		**£ 23,755**	**£ 30,404**

Approved by the Trustees on 23 October 2023, and signed on behalf of them all.

Mr. Issac Goldenberg
Trustee

The notes on pages 6 to 8 form part of these accounts.

Notes To The Accounts - 31 December 2022

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
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.

	Unrestricted Funds £	Restricted Funds £	Total *2022* £	*2021* £
2) Incoming Funds				
Donations Received	176,437		176,437	172,789
Total Income Generated	**£ 176,437**	**£ 0**	**£ 176,437**	**£ 172,789**

Notes To The Accounts - 31 December 2022

	Unrestricted Funds	Restricted Funds	Total *2022* £	Total *2021* £
3) Analysis of Total Resources Expended				
Charitable Activities				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable Activities				
Advertising	7,508		7,508	3,190
Award	1,725		1,725	2,000
Cleaning	0		0	3,200
Commission of Card Machine	442		442	0
Covid 19 Grants	0		0	5,800
Donations and Grants	16,128		16,128	18,676
Hall Hire	0		0	0
Holiday Grants	27,454			34,485
Office Expenses	0		0	0
Payroll	49,092		49,092	29,617
Printing and Books	2,954		2,954	5,458
Rent Payable	19,200		19,200	18,700
Refreshments	35,425		35,425	11,591
Repairs and Maintenance	9,000		9,000	0
Student Grants	13,711		13,711	9,745
Travel	0		0	888
Total Charitable Activities	182,639	0	155,185	143,350
Total Cost of Activities In Furtherance of the Charity's Objects	**£ 182,639**	**£ 0**	**£ 182,639**	**£ 143,350**

	Total *2022*	Total *2021*
4) Cost of Generating Funds	**£ 0**	**£ 0**
5) Governance Costs		
Accountancy	0	140
Bank Charges	447	962
	£ 447	**£ 1,102**

6) Taxation

The Charity is exempt from taxation on its charitable activities.

	2022	*2021*
7) The average number of Employees during the year, on a full time equivaler basis was	9	9

No Employee was paid above £60,000 per year.

8) Debtors

	2022	*2021*
	£	£
Other Debtors	12,000	0
Tax Refundable	0	0
	£ 12,000	**£ 0**

9) Creditors: Amounts falling due within one year

	2022	*2021*
	£	£
Accruals	0	0
Other Creditors	27,797	8,297
	£ 27,797	**£ 8,297**

10) Net Assets of The Charity's Funds

	Fixed Assets	**Net Current Assets**	**Long Term Liabilities**	**Fund Balances**
	£	£	£	£
Restricted Funds	0	0	0	0
Unrestricted Funds	0	23,755	0	23,755
Total Funds	**£ 0**	**£ 23,755**	**£ 0**	**£ 23,755**

11) Restricted Funds : Movements In The Year

	Balance at 31 December 2021	**Income**	**Expended**	**Transfer To /(From) Reserves**	**Balance at 31 December 2022**
	£	£	£		£
	0	0	0	0	0
Total Funds	**£ 0**	**£ 0**	**£ 0**	**£ 0**	**£ 0**

12) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2021	**Income**	**Expended**	**Transfer To /(From) Reserves**	**Balance at 31 December 2022**
	£	£	£		£
General Reserve	30,404	176,437	183,086	0	23,755
Total Funds	**£ 30,404**	**£ 176,437**	**£ 183,086**	**£ 0**	**£ 23,755**

13) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

Independent Exmainer's Report to the Trustees on the Unaudited Accounts of the Charity
The Torah Learning Centre
For the Year Ended 31 December 2022

We report on the financial statements of The Torah Learning Centre for the Year Ended 31 December 2022 which comprise the : which comprise the Statement of Financial Activities, the Balance Sheet and 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 Exmainer

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 23 October 2023

Independent Examiner
C. Rosen & Co

Accounts

The Torah Learning Centre

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For The Year Ended

31 December 2021

Charity Number
1083899

The Torah Learning Centre

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The Torah Learning Centre

Trustees

Mrs. Chaya Fogel
Mr. Issac Goldenberg

Administration Address
Mr. Jacob Grunhut
71 Fairholt Road
Stoke Newington
London N16 5EW

Charity Number **1083899**

Independent Examiner
C. Rosen & Co

The Torah Learning Centre
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 December 2021.

Status and Administration
The Torah Learning Centre is constituted by trust deed, dated 30th November 2020 and is a Registered Charity.

Trustees
The Trustees in office throughout the year were:
Mr.Jacob Akiva Grunhut
Mrs. Chaya Fogel
Mr. Issac Goldenberg

No trustee has any beneficial interest in the Charity and all gave their time voluntarily.

Objectives and Activities
The Torah Learning Centre was established to advance Talmudical Research of the wider Jewish Community.
The Charity supports the College financially.
The Charity usually makes Grants to other organisations and when it does so, the Trustees ensure that the recipient meets the Charity's objectives.

Financial Review

Our principle sources of funding are via voluntary income (donations).
There are no restrictions on the Charity's Power to invest. The Trust Deed authorises the trustees to make and hold investments using the general funds of the Charity.

The Torah Learning Centre

Report of the Trustees

Risk Assessment
The Charity has identified and assessed the major risks to which it is exposed.
whilst in the Charity's care as well as the finances of the Charity.
The Charity is satisfied that systems are in place and routinely assessed including procedures,
and Financial and Management Controls.

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 responsibl 31 October 2022
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.

Mr. Issac Goldenberg
Trustee

The Torah Learning Centre

Statement Of Financial Activities

For The Year Ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	*2021* Total Funds £	*2020 Total Funds* £
INCOMING RESOURCES					
Activities to further the Charity's Objects	2	172,789	0	172,789	168,528
Interest Income		0	0	0	0
Total Incoming Resources		172,789	0	172,789	168,528
Total Incoming Resources		**172,789**	**0**	**172,789**	**168,528**
RESOURCES EXPENDED					
Cost of Generating Funds		0	0	0	0
Net Incoming Resources Available For Charitable Application		**172,789**	**0**	**172,789**	**168,528**
Cost of Activities In Furtherance of the Charity's Objects	3	143,350	0	143,350	167,925
Governance Costs	5	1,102	0	1,102	603
Total Charitable Expenditure		**144,452**	**0**	**144,452**	**168,528**
Total Resources Expended	3	**144,452**	**0**	**144,452**	**168,528**
Net Movement In Funds		**28,337**	**0**	**28,337**	**0**
Transfer To / (From) Reserves		0	0	0	0
Net Reserves for the Year		**28,337**	**0**	**28,337**	**0**
Total Funds Brought Forward		**2,067**	**0**	**2,067**	**2,067**
Total Funds Carried Forward	10	**£ 30,404**	**£ 0**	**£ 30,404**	**£ 2,067**

The Torah Learning Centre

Balance Sheet at 31 December 2021

	Notes	*2021* £	*2020* £
Current Assets			
Cash at Bank and in Hand		38,701	10,714
		38,701	10,714
Creditors : Amounts falling due within one year	8	(8,297)	(8,647)
Net Current Assets		30,404	2,067
Total Assets less Current Liabilities		30,404	2,067
Net Assets	9	**£ 30,404**	**£ 2,067**
Restricted Funds	10	0	0
Unrestricted Funds	11	30,404	2,067
Total Funds		**£ 30,404**	**£ 2,067**

Approved by the Trustees on 31 October 2022, and signed on behalf of them all.

Mr. Issac Goldenberg
Trustee

The notes on pages 6 to 8 form part of these accounts.

Notes To The Accounts - 31 December 2021

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
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.

	Unrestricted Funds £	Restricted Funds £	Total *2021* £	*2020* £
2) Incoming Funds				
Donations Received	172,789		172,789	168,528
Total Income Generated	**£ 172,789**	**£ 0**	**£ 172,789**	**£ 168,528**

The Torah Learning Centre

Notes To The Accounts - 31 December 2021

	Unrestricted Funds	Restricted Funds	Total *2021* £	Total *2020* £
3) Analysis of Total Resources Expended				
Charitable Activities				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable Activities				
Advertising	3,190		3,190	2,800
Award	2,000		2,000	0
Cleaning	3,200		3,200	4,500
Donations and Grants	18,676		18,676	29,377
Hall Hire	0		0	0
Office Expenses	0		0	85
Payroll	29,617		29,617	22,612
Printing and Books	5,458		5,458	6,815
Rent Payable	18,700		18,700	16,820
Refreshments	11,591		11,591	24,431
Repairs and Maintenance	0		0	6,710
Student Grants	9,745		9,745	31,540
Travel	888		888	1,500
Covid 19 Grants	5,800		5,800	5,100
Holiday Grants	34,485		34,485	14,035
Charity Extra	0		0	1,600
Total Charitable Activities	143,350	0	143,350	167,925
Total Cost of Activities In Furtherance of the Charity's Objects	**£ 143,350**	**£ 0**	**£ 143,350**	**£ 167,925**
4) Cost of Generating Funds			**£ 0**	**£ 0**
5) Governance Costs				
Accountancy			140	384
Bank Charges			962	219
			£ 1,102	**£ 603**

6) Taxation

The Charity is exempt from taxation on its charitable activities.

	2021	*2020*
7) The average number of Employees during the year, on a full time equivaler basis was	9	9

No Employee was paid above £60,000 per year.

8) Creditors: Amounts falling due within one year

	2021	*2020*
	£	£
Accruals	0	350
Other Creditors	8,297	8,297
	£ 8,297	**£ 8,647**

9) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets	Long Term Liabilities	Fund Balances
	£	£	£	£
Restricted Funds	0	0	0	0
Unrestricted Funds	0	30,404	0	30,404
Total Funds	**£ 0**	**£ 30,404**	**£ 0**	**£ 30,404**

10) Restricted Funds : Movements In The Year

	Balance at 31 December 2020	Income	Expended	Transfer To /(From) Reserves	Balance at 31 December 2021
	£	£	£		£
	0	0	0	0	0
Total Funds	**£ 0**	**£ 0**	**£ 0**	**£ 0**	**£ 0**

11) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2020	Income	Expended	Transfer To /(From) Reserves	Balance at 31 December 2021
	£	£	£		£
General Reserve	2,067	172,789	144,452	0	30,404
Total Funds	**£ 2,067**	**£ 172,789**	**£ 144,452**	**£ 0**	**£ 30,404**

12) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

Independent Exmainer's Report to the Trustees on the Unaudited Accounts of the Charity
The Torah Learning Centre
For the Year Ended 31 December 2021

We report on the financial statements of The Torah Learning Centre for the Year Ended 31 December 2021 which comprise the ; which comprise the Statement of Financial Activities, the Balance Sheet and 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 Exmainer

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 31 October 2022

Independent Examiner
C. Rosen & Co

THE TORAH LEARNING CENTRE

England & Wales - Charity number 1083899

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For The Year Ended

31 December 2020

Charity Number
1083899

The Torah Learning Cetre

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The Torah Learning Cetre

Trustees

Mr. Jacob Akiva Grunhut
Mrs. Gitta Fogel

Administration Address
Mr. Jacob Grunhut
71 Fairholt Road
Stoke Newington
London N16 5EW

Charity Number **1083899**

Accountants
C Rosen

The Torah Learning Cetre
Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 December 2020.

Status and Administration
The Torah Learning Centre is constituted by trust deed, dated 30th November 2020 and is a Registered Charity.

Trustees
The Trustees in office throughout the year were:
Mr. Jacob Akiva Grunhut
Mrs. Gitta Fogel

No trustee has any beneficial interest in the Charity and all gave their time voluntarily.

Objectives and Activities
Toiras Moishe Talmudical College was established to advance Talmudical Research of the wider Jewish Community.
The Charity supports the College financially.
The Charity usually makes Grants to other organisations and when it does so, the Trustees ensure that the recipient meets the Charity's objectives.

Financial Review

Our principle sources of funding are via voluntary income (donations).
There are no restrictions on the Charity's Power to invest. The Trust Deed authorises the trustees to make and hold investments using the general funds of the Charity.

Risk Assessment
The Charity has identified and assessed the major risks to which it is exposed.
whilst in the Charity's care as well as the finances of the Charity.
The Charity is satisfied that systems are in place and routinely assessed including procedures,
and Financial and Management Controls.

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 October 2005, updated May 2008 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 on 18 October 2021
and signed on behalf of them all.

Mr. Jacob Akiva Grunhut
Trustee

The Torah Learning Cetre

Statement Of Financial Activities

For The Year Ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	*2020* Total Funds £	*2019 Total Funds* £
INCOMING RESOURCES					
Activities to further the Charity's Objects	2	168,528	0	168,528	137,375
Interest Income		0	0	0	0
Total Incoming Resources		168,528	0	168,528	137,375
Total Incoming Resources		**168,528**	**0**	**168,528**	**137,375**
RESOURCES EXPENDED					
Cost of Generating Funds		0	0	0	0
Net Incoming Resources Available For Charitable Application		**168,528**	**0**	**168,528**	**137,375**
Cost of Activities In Furtherance of the Charity's Objects	3	167,925	0	167,925	129,386
Governance Costs	5	603	0	603	502
Total Charitable Expenditure		**168,528**	**0**	**168,528**	**129,888**
Total Resources Expended	3	**168,528**	**0**	**168,528**	**129,888**
Net Movement In Funds		**0**	**0**	**0**	**7,487**
Transfer To / (From) Reserves		0	0	0	0
Net Reserves for the Year		**0**	**0**	**0**	**7,487**
Total Funds Brought Forward		**2,067**	**0**	**2,067**	**(5,420)**
Total Funds Carried Forward	10	**£ 2,067**	**£ 0**	**£ 2,067**	**£ 2,067**

The Torah Learning Cetre

Balance Sheet at 31 December 2020

	Notes	*2020* £	*2019* £
Current Assets			
Cash at Bank and in Hand		10,714	3,191
		10,714	3,191
Creditors : Amounts falling due within one year	8	(8,647)	(1,124)
Net Current Assets		2,067	2,067
Total Assets less Current Liabilities		2,067	2,067
Net Assets	9	**£ 2,067**	**£ 2,067**
Restricted Funds	10	0	0
Unrestricted Funds	11	2,067	2,067
Total Funds		**£ 2,067**	**£ 2,067**

Approved by the Trustees on 18 October 2021, and signed on behalf of them all.

Mr. Jacob Grunhut
Trustee

The notes on pages 6 to 8 form part of these accounts.

The Torah Learning Cetre

Notes To The Accounts - 31 December 2020

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.

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
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.

	Unrestricted Funds £	Restricted Funds £	Total *2020* £	*2019* £
2) Incoming Funds				
Donations Received	168,528		168,528	137,375
Total Income Generated	**£ 168,528**	**£ 0**	**£ 168,528**	**£ 137,375**

The Torah Learning Centre

Notes To The Accounts - 31 December 2020

	Unrestricted Funds	Restricted Funds	Total *2020* £	Total *2019* £
3) Analysis of Total Resources Expended				
Charitable Activities				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable Activities				
Advertising	2,800		2,800	2,050
Cleaning	4,500		4,500	4,500
Donations and Grants	29,377		29,377	22,230
Hall Hire	0		0	3,200
Office Expenses	85		85	350
Payroll	22,612		22,612	13,500
Printing and Books	6,815		6,815	15,412
Rent Payable	16,820		16,820	13,432
Refreshments	24,431		24,431	24,199
Repairs and Maintenance	6,710		6,710	0
Student Grants	31,540		31,540	29,090
Travel	1,500		1,500	1,423
Covid 19 Grants	5,100		5,100	0
Holiday Grants	14,035		14,035	0
Charity Extra	1,600		1,600	0
Total Charitable Activities	167,925	0	167,925	129,386
Total Cost of Activities In Furtherance of the Charity's Objects	**£ 167,925**	**£ 0**	**£ 167,925**	**£ 129,386**
4) Cost of Generating Funds			**£ 0**	**£ 0**
5) Governance Costs				
Accountancy			384	350
Bank Charges			219	152
Telephone				
			£ 603	**£ 502**

6) Taxation

The Charity is exempt from taxation on its charitable activities.

	2020	*2019*
7) The average number of Employees during the year, on a full time equivalen basis was	9	9

No Employee was paid above £60,000 per year.

8) Creditors: Amounts falling due within one year

	2020	*2019*
	£	£
Accruals	350	350
Other Creditors	8,297	774
	£ 8,647	**£ 1,124**

9) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets	Long Term Liabilities	Fund Balances
	£	£	£	£
Restricted Funds	0	0	0	0
Unrestricted Funds	0	2,067	0	2,067
Total Funds	**£ 0**	**£ 2,067**	**£ 0**	**£ 2,067**

10) Restricted Funds : Movements In The Year

	Balance at 31 December 2019	Income	Expended	Transfer To /(From) Reserves	Balance at 31 December 2020
	£	£	£		£
	0	0	0	0	0
Total Funds	**£ 0**	**£ 0**	**£ 0**	**£ 0**	**£ 0**

11) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2019	Income	Expended	Transfer To /(From) Reserves	Balance at 31 December 2020
	£	£	£		£
General Reserve	2,067	168,528	168,528	0	2,067
Total Funds	**£ 2,067**	**£ 168,528**	**£ 168,528**	**£ 0**	**£ 2,067**

12) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

Accountants Report to the Trustees on the Unaudited Accounts of the Charity
The Torah Learning Cetre
For the Year Ended 31 December 2020

We report on the financial statements of The Torah Learning Cetre
for the Year Ended 31 December 2020
which comprise the S which comprise the Statement of Financial Activities, the Balance Sheet and 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 Reporting Accountants

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 Accountant'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 2011 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 18 October 2021

Reporting Accountant
C Rosen