UNITED TORAH ASSOCIATION (UTA) OF KIRYAS JOEL TRUST

England & Wales · Charity number 1084721

Details

Other names	UTA OF KIRYAS JOEL
Status	Registered
Legal form	Other
Registered	2001-01-26
Register	View on the Charity Commission register

Contact

Address	31 Filey Avenue London N16 6JL
Phone	02072495211
Email	mail@hagerstenhouse.com

Activities

Objects: 1. THE ADVANCEMENT OF ORTHODOX JEWISH RELIGIOUS EDUCATION; AND 2. THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION.

Activities: General charitable donations

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Israel
- United States
- Hackney

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£8,424	£92,272	-	-
2024-03-31	£3,351	£310,921	-	-
2023-03-31	£64,920	£81,492	-	-
2022-03-31	£26,591	£29,153	-	-
2021-03-31	£75,040	£82,466	-	-

Trustees

Name	Role	Appointed
DVORA SCHER		
MORDECHAI SCHER		2018-01-15
PINCHAS SCHER		

Accounts

REGISTERED CHARITY NUMBER: 1084721

UNITED TORAH ASSOCIATION OF KIRYAS JOEL

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

UNITED TORAH ASSOCIATION OF KIRYAS JOEL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES	Mr P Scher Mrs D Scher M Scher
PRINCIPAL ADDRESS	31 Filey Avenue London N16 6JL
REGISTERED CHARITY NUMBER	1084721
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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

The main objects of the charity is the collection of donations to be distributed to charitable organisations and to individuals in need.

Significant activities

The charity collected funds and distributed them to religious educational institutions mainly in USA

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grantmaking

The trustees decide on grants made following requests and recommendations. The institutions and individuals are known to the trustees personally.

FINANCIAL REVIEW

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £49,768 (2022 - £66,340).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Deed of Trust dated 23rd September 2000.

Organisational structure

The charity has three trustees who meet regularly in order to discuss and control its activities. All trustees and the administrator act on a voluntary basis and receive no remuneration or re-imbursement for expenses incurred by them in the execution of their duties.

Induction and training of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

To this end the trustees have put in place systems to identify risks and review the systems regularly.

Approved by order of the board of trustees on 8 May 2024 and signed on its behalf by:

Mr P Scher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UNITED TORAH ASSOCIATION OF KIRYAS JOEL

Independent examiner's report to the trustees of United Torah Association of Kiryas Joel
I report to the charity trustees on my examination of the accounts of United Torah Association of Kiryas Joel (the Trust) for the year ended 31 March 2023.

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.

E Meyer FCA BSc

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

8 May 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		40,390	23,491
Investment income	2	350	3,100
Other income		24,180	-
Total		64,920	26,591
EXPENDITURE ON			
Raising funds	3	4,926	-
Charitable activities	4		
Grantmaking		74,646	26,410
Support costs		1,920	2,743
Total		81,492	29,153
NET INCOME/(EXPENDITURE)		(16,572)	(2,562)
RECONCILIATION OF FUNDS			
Total funds brought forward		66,340	68,902
TOTAL FUNDS CARRIED FORWARD		49,768	66,340

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	2023 Total funds £	2022 Total funds £
FIXED ASSETS			
Investment property	8	51,029	66,500
CURRENT ASSETS			
Cash at bank		659	3,198
CREDITORS			
Amounts falling due within one year	9	(1,920)	(3,358)
NET CURRENT ASSETS		(1,261)	(160)
TOTAL ASSETS LESS CURRENT LIABILITIES		49,768	66,340
NET ASSETS		49,768	66,340
FUNDS	10		
Unrestricted funds		49,768	66,340
TOTAL FUNDS		49,768	66,340

The financial statements were approved by the Board of Trustees and authorised for issue on 8 May 2024 and were signed on its behalf by:

Mr P Scher - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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.

Critical accounting judgements and key sources of estimation uncertainty

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

In the process of applying the entity's accounting policies no significant judgements or key sources of estimation were made by management that have the any significant effect on the amounts recognised in the financial statements .

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.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Going concern

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

2. INVESTMENT INCOME

	2023 £	2022 £
Rents received	350	3,100

3. RAISING FUNDS

Investment management costs

	2023 £	2022 £
Portfolio management	2,894	-
Property repairs	2,032	-
	4,926	-

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Grantmaking	74,220	426	74,646
Support costs	-	1,920	1,920
	74,220	2,346	76,566

5. GRANTS PAYABLE

	2023 £	2022 £
Grantmaking	74,220	26,410

The total grants paid to institutions during the year was as follows:

	2023 £	2022 £
Advancement of religion	70,370	26,410
Relief of poverty	550	-
	70,920	26,410

Congregation Yetev Lev	49,490
Bais Ho'otzer	15,190
Chasdei Aharon	5,000
Other under £3,000	1,240
	70,920

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Grantmaking	418	8	-	426
Support costs	-	-	1,920	1,920
	418	8	1,920	2,346

Support costs, included in the above, are as follows:

Management

	2023 Grantmaking	2022 Total activities
	£	£
Telephone	418	702

Finance

	2023 Grantmaking	2022 Total activities
	£	£
Bank charges	8	7

Governance costs

	2023 Support costs	2022 Total activities
	£	£
Independent examiner's fee	960	840
Independent examiner's other fees	960	840
General expenses	-	354
	1,920	2,034

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2022	65,000
Additions	21,029
Disposals	(35,000)
At 31 March 2023	51,029
NET BOOK VALUE	
At 31 March 2023	51,029
At 31 March 2022	65,000

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	1,920	3,358

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	66,340	(16,572)	49,768
TOTAL FUNDS	66,340	(16,572)	49,768

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,920	(81,492)	(16,572)
TOTAL FUNDS	64,920	(81,492)	(16,572)

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	68,902	(2,562)	66,340
TOTAL FUNDS	68,902	(2,562)	66,340

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,591	(29,153)	(2,562)
TOTAL FUNDS	26,591	(29,153)	(2,562)

11. RELATED PARTY DISCLOSURES

The charity received £24,000 (2022 - £5,000) unrestricted donations from entities in which various trustees have an interest.

UNITED TORAH ASSOCIATION (UTA) OF KIRYAS JOEL TRUST

England & Wales - Charity number 1084721

Accounts

REGISTERED CHARITY NUMBER: 1084721

UNITED TORAH ASSOCIATION OF KIRYAS JOEL

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

UNITED TORAH ASSOCIATION OF KIRYAS JOEL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES	Mr P Scher Mrs D Scher M Krausz M Scher
PRINCIPAL ADDRESS	31 Filey Avenue London N16 6JL
REGISTERED CHARITY NUMBER	1084721
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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
The main objects of the charity is the collection of donations to be distributed to charitable organisations and to individuals in need.

Significant activities
The charity collected funds and distributed them to religious educational institutions mainly in USA

Public benefit
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grantmaking
The trustees decide on grants made following requests and recommendations. The institutions and individuals are known to the trustees personally.

FINANCIAL REVIEW
Reserves policy
The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £66,340 (2021 - £68,902).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is governed by its Deed of Trust dated 23rd September 2000.

Organisational structure
The charity has four trustees who meet regularly in order to discuss and control its activities. All trustees and the administrator act on a voluntary basis and receive no remuneration or re-imbursement for expenses incurred by them in the execution of their duties.

Induction and training of new trustees
It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

To this end the trustees have put in place systems to identify risks and review the systems regularly.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30 November 2022 and signed on its behalf by:

Mr P Scher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UNITED TORAH ASSOCIATION OF KIRYAS JOEL

Independent examiner's report to the trustees of United Torah Association of Kiryas Joel
I report to the charity trustees on my examination of the accounts of United Torah Association of Kiryas Joel (the Trust) for the year ended 31 March 2022.

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.

S.Y. Steinhaus FCA
Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

30 November 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		23,491	72,000
Investment income	2	3,100	3,040
Total		26,591	75,040
EXPENDITURE ON			
Charitable activities	3		
Grantmaking		26,410	80,384
Support costs		2,743	2,082
Total		29,153	82,466
Net gains on investments		-	64,000
NET INCOME/(EXPENDITURE)		(2,562)	56,574
RECONCILIATION OF FUNDS			
Total funds brought forward		68,902	12,328
TOTAL FUNDS CARRIED FORWARD		66,340	68,902

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	2022 Total funds £	2021 Total funds £
FIXED ASSETS			
Investment property	7	66,500	65,000
CURRENT ASSETS			
Cash at bank		3,198	8,461
CREDITORS			
Amounts falling due within one year	8	(3,358)	(4,559)
NET CURRENT ASSETS		(160)	3,902
TOTAL ASSETS LESS CURRENT LIABILITIES		66,340	68,902
NET ASSETS		66,340	68,902
FUNDS	9		
Unrestricted funds		66,340	68,902
TOTAL FUNDS		66,340	68,902

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2022 and were signed on its behalf by:

Mr P Scher - 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, as modified by the revaluation of certain assets.

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

In the process of applying the entity's accounting policies no significant judgements or key sources of estimation were made by management that have the any significant effect on the amounts recognised in the financial statements .

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.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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.

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

2. INVESTMENT INCOME

	2022 £	2021 £
Rents received	3,100	3,040

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Grantmaking	26,410	-	26,410
Support costs	-	2,743	2,743
	26,410	2,743	29,153

4. GRANTS PAYABLE

	2022 £	2021 £
Grantmaking	26,410	80,384

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
Advancement of religion	26,410	80,384

Yismach Moshe KJ	11,200
Bayis Hotzer	7,710
Other under £3,000	7,500
	26,410

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Support costs	702	7	2,034	2,743

5. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	2022 Support costs £	2021 Total activities £
Telephone	702	470

Finance

	2022 Support costs £	2021 Total activities £
Bank charges	7	4

Governance costs

	2022 Support costs £	2021 Total activities £
Independent examiner's fee	840	804
Independent examiner's other fees	840	804
General expenses	354	-
	2,034	1,608

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

7. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2021	65,000
Additions	1,500
At 31 March 2022	66,500
NET BOOK VALUE	
At 31 March 2022	66,500
At 31 March 2021	65,000

7. INVESTMENT PROPERTY - continued

Fair value at 31 March 2022 is represented by:

	£
Valuation in 2021	65,000
Valuation in 2022	1,500
	66,500

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	1
Other creditors	3,358	4,558
	3,358	4,559

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	68,902	(2,562)	66,340
TOTAL FUNDS	68,902	(2,562)	66,340

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,591	(29,153)	(2,562)
TOTAL FUNDS	26,591	(29,153)	(2,562)

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	12,328	56,574	68,902
TOTAL FUNDS	12,328	56,574	68,902

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	75,040	(82,466)	64,000	56,574
TOTAL FUNDS	75,040	(82,466)	64,000	56,574

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

UNITED TORAH ASSOCIATION (UTA) OF KIRYAS JOEL TRUST

England & Wales - Charity number 1084721

Accounts

REGISTERED CHARITY NUMBER: 1084721

UNITED TORAH ASSOCIATION OF KIRYAS JOEL

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Sugarwhite Meyer HS Ltd
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N16 6XS

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FOR THE YEAR ENDED 31 MARCH 2021

UNITED TORAH ASSOCIATION OF KIRYAS JOEL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES	Mr P Scher Mrs D Scher M Krausz M Scher
PRINCIPAL ADDRESS	31 Filey Avenue London N16 6JL
REGISTERED CHARITY NUMBER	1084721
INDEPENDENT EXAMINER	Sugarwhite Meyer HS Ltd First Floor 94 Stamford Hill London N16 6XS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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

The main objects of the charity is the collection of donations to be distributed to charitable organisations and to individuals in need.

Significant activities

The charity collected funds and distributed them to religious educational institutions mainly in USA

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grantmaking

The trustees decide on grants made following requests and recommendations. The institutions and individuals are known to the trustees personally.

FINANCIAL REVIEW

Financial position

The charity obtained donations during the period and made donations in the main to religious educational institutions in the United States.

Reserves policy

The trustees ensure that the charity has sufficient reserves to cover its regular running costs and will not make any donations unless it has sufficient funds to cover the outlay.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Deed of Trust dated 23rd September 2000.

Organisational structure

The charity has four trustees who meet regularly in order to discuss and control its activities. All trustees and the administrator act on a voluntary basis and receive no remuneration or re-imbursement for expenses incurred by them in the execution of their duties.

Induction and training of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

To this end the trustees have put in place systems to identify risks and review the systems regularly.

Approved by order of the board of trustees on .... and signed on its behalf by:

....

Mr P Scher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UNITED TORAH ASSOCIATION OF KIRYAS JOEL

Independent examiner's report to the trustees of United Torah Association of Kiryas Joel
I report to the charity trustees on my examination of the accounts of United Torah Association of Kiryas Joel (the Trust) for the year ended 31 March 2021.

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.

S.Y. Steinhaus FCA
Sugarwhite Meyer HS Ltd
First Floor
94 Stamford Hill
London
N16 6XS

Date: ....

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		72,000	91,835
Investment income	2	3,040	2,850
Total		75,040	94,685
EXPENDITURE ON			
Charitable activities			
Advancement of Orthodox Jewish religious education		80,854	82,913
Other		1,612	2,375
Total		82,466	85,288
Net gains on investments		64,000	-
NET INCOME		56,574	9,397
RECONCILIATION OF FUNDS			
Total funds brought forward		12,328	2,931
TOTAL FUNDS CARRIED FORWARD		68,902	12,328

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	2021 Total funds £	2020 Total funds £
FIXED ASSETS			
Investment property	4	65,000	1,000
CURRENT ASSETS			
Cash at bank		8,461	14,279
CREDITORS			
Amounts falling due within one year	5	(4,559)	(2,951)
NET CURRENT ASSETS		3,902	11,328
TOTAL ASSETS LESS CURRENT LIABILITIES		68,902	12,328
NET ASSETS		68,902	12,328
FUNDS	6		
Unrestricted funds		68,902	12,328
TOTAL FUNDS		68,902	12,328

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

....
Mr P Scher - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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, as modified by the revaluation of certain assets.

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

In the process of applying the entity's accounting policies no significant judgements or key sources of estimation were made by management that have the any significant effect on the amounts recognised in the financial statements .

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.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

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.

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

2. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	3,040	2,850

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2020	1,000
Revaluation	64,000
At 31 March 2021	65,000
NET BOOK VALUE	
At 31 March 2021	65,000
At 31 March 2020	1,000

Fair value at 31 March 2021 is represented by:

	£
Valuation in 2020	1,000
Valuation in 2021	64,000
	65,000

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1	1
Other creditors	4,558	2,950
	4,559	2,951

6. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
Advancementof Orthodox Jewish religious education	12,328	56,574	68,902
TOTAL FUNDS	12,328	56,574	68,902

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Advancementof Orthodox Jewish religious education	75,040	(82,466)	64,000	56,574
TOTAL FUNDS	75,040	(82,466)	64,000	56,574

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
Advancementof Orthodox Jewish religious education	2,931	9,397	12,328
TOTAL FUNDS	2,931	9,397	12,328

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Advancementof Orthodox Jewish religious education	94,685	(85,288)	9,397
TOTAL FUNDS	94,685	(85,288)	9,397

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
Advancementof Orthodox Jewish religious education	2,931	65,971	68,902
TOTAL FUNDS	2,931	65,971	68,902

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Advancementof Orthodox Jewish religious education	169,725	(167,754)	64,000	65,971
TOTAL FUNDS	169,725	(167,754)	64,000	65,971

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.