

# KOLLEL SHEFA CHAIM

England & Wales · Charity number 1103727

## Details

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Other names	KOLLEL SANZ
Status	Registered
Legal form	Other
Registered	2004-05-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Kollel Shefa Chaim 124 Stamford Hill London N16 6QT
Phone	0792001016
Email	<a href="mailto:kolllelsanz@gmail.com">kolllelsanz@gmail.com</a>

## Activities

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**Objects:** 1. THE RELIEF OF POVERTY 2. TO ADVANCE ORTHODOX JEWISH EDUCATION 3. SUCH OTHER PURPOSES AS ARE RECOGNISED BY THE LAW OF ENGLAND AND WALES AS CHARITABLE

**Activities:** THE KOLLEL SHEFA CHAIM IS CONSTITUTED BY TRUST DEED, AND ITS OBJECTS ARE TO PROVIDE GENERAL CHARITABLE DONATIONS AND IN PARTICULAR FOR THE RELIEF OF POVERTY AND THE ADVANCEMENT OF RELIGION AND RELIGIOUS EDUCATION.

## Classification

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

## Geography

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- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£147,054	£143,949	-	-
2023-10-31	£74,574	£92,052	-	-
2022-10-31	£88,932	£82,840	-	-
2021-10-31	£92,079	£81,679	-	-
2020-10-31	£60,489	£59,532	-	-

## Trustees

Name	Role	Appointed
AVROHOM LIEBER		
CHAIM INTRATER		
DAVID KLEIN		

**KOLLEL SHEFA CHAIM**

England & Wales - Charity number 1103727

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2024  
FOR  
KOLLEL SHEFA CHAIM**

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

**KOLLEL SHEFA CHAIM**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2024**

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**KOLLEL SHEFA CHAIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Kollel Shefa Chaim is constituted by Trust Deed, and its objects are to provide general charitable donations and in particular for the relief of poverty and the advancement of religion and religious education.

The policy of Kollel Shefa Chaim continues to be derive its income from donations from various institutions and individuals and to make donations in accordance with the Trust's objects.

**Public benefit**

The trustee of the charity confirm that they have considered the Charity Commission's general guidance on public benefit and the requirements of s4 of the Charities Act 2011 in this area.

**Grantmaking**

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The trustees are pleased with the results of the charity's activities during the year. The unrestricted donations received during the year amounted to £147,055 (2023 - £74,574) and the trustees are delighted to report they were able to distribute £138,869 (2023 -£91,274) of funds as grants to individuals.

**FINANCIAL REVIEW**

**Reserves policy**

The reserves policy is to ensure that there is a sufficient stream of fund to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions .

**FUTURE PLANS**

There are no current plans to change the activities or modus operandi in the foreseeable future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Recruitment and appointment 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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1103727

**Principal address**

124 Stamford Hill  
London  
N16 6QT

**KOLLEL SHEFA CHAIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

**Trustees**

A S Lieber  
D Klein  
C Intrater

**Independent Examiner**

M A VENITT A.C.A  
Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

Approved by order of the board of trustees on 11 December 2024 and signed on its behalf by:

A S Lieber - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KOLLEL SHEFA CHAIM**

**Independent examiner's report to the trustees of Kollel Shefa Chaim**

I report to the charity trustees on my examination of the accounts of Kollel Shefa Chaim (the Trust) for the year ended 31 October 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M A VENITT A.C.A

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

11 December 2024

**KOLLEL SHEFA CHAIM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2024**

	Notes	31.10.24 Unrestricted fund £	31.10.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		147,054	74,574
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
GENERAL			
		143,073	91,274
Other		876	778
		<hr/>	<hr/>
<b>Total</b>		143,949	92,052
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		3,105	(17,478)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		2,996	20,474
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		6,101	2,996
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**KOLLEL SHEFA CHAIM****STATEMENT OF FINANCIAL POSITION  
31 OCTOBER 2024**

	Notes	31.10.24 Unrestricted fund £	31.10.23 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		6,941	3,716
<b>CREDITORS</b>			
Amounts falling due within one year	5	(840)	(720)
<b>NET CURRENT ASSETS</b>		<u>6,101</u>	<u>2,996</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		6,101	2,996
<b>NET ASSETS</b>		<u>6,101</u>	<u>2,996</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>6,101</u>	<u>2,996</u>
<b>TOTAL FUNDS</b>		<u>6,101</u>	<u>2,996</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2024 and were signed on its behalf by:

A S Lieber - Trustee

## KOLLEL SHEFA CHAIM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**KOLLEL SHEFA CHAIM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

<b>3.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	Unrestricted fund £
	<b>INCOME AND ENDOWMENTS FROM</b>	
	Donations and legacies	74,574
		<hr/>
	<b>EXPENDITURE ON</b>	
	<b>Charitable activities</b>	
	GENERAL	
		91,274
	Other	778
		<hr/>
	<b>Total</b>	<b>92,052</b>
		<hr/>
	<b>NET INCOME/(EXPENDITURE)</b>	<b>(17,478)</b>
	 <b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	20,474
		<hr/>
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>2,996</b>
		<hr/> <hr/>
<b>4.</b>	<b>TANGIBLE FIXED ASSETS</b>	Computer equipment £
	<b>COST</b>	
	At 1 November 2023 and 31 October 2024	1,000
		<hr/>
	<b>DEPRECIATION</b>	
	At 1 November 2023 and 31 October 2024	1,000
		<hr/>
	<b>NET BOOK VALUE</b>	
	At 31 October 2024	-
		<hr/> <hr/>
	At 31 October 2023	-
		<hr/> <hr/>

**KOLLEL SHEFA CHAIM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.24	31.10.23
	£	£
Other creditors	840	720
	<u>          </u>	<u>          </u>

**6. MOVEMENT IN FUNDS**

	At 1.11.23	Net movement in funds	At 31.10.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,996	3,105	6,101
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>2,996</u>	<u>3,105</u>	<u>6,101</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	147,054	(143,949)	3,105
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>147,054</u>	<u>(143,949)</u>	<u>3,105</u>

**Comparatives for movement in funds**

	At 1.11.22	Net movement in funds	At 31.10.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	20,474	(17,478)	2,996
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>20,474</u>	<u>(17,478)</u>	<u>2,996</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	74,574	(92,052)	(17,478)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>74,574</u>	<u>(92,052)</u>	<u>(17,478)</u>

**KOLLEL SHEFA CHAIM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**6. MOVEMENT IN FUNDS - continued**

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

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	20,474	(14,373)	6,101
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>20,474</u>	<u>(14,373)</u>	<u>6,101</u>

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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	221,628	(236,001)	(14,373)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>221,628</u>	<u>(236,001)</u>	<u>(14,373)</u>

**7. RELATED PARTY DISCLOSURES**

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

**KOLLEL SHEFA CHAIM**

England & Wales - Charity number 1103727

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023  
FOR  
KOLLEL SHEFA CHAIM**

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

**KOLLEL SHEFA CHAIM**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023**

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**KOLLEL SHEFA CHAIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 October 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 Kollel Shefa Chaim is constituted by Trust Deed, and its objects are to provide general charitable donations and in particular for the relief of poverty and the advancement of religion and religious education.

The policy of Kollel Shefa Chaim continues to be derive its income from donations from various institutions and individuals and to make donations in accordance with the Trust's objects.

**Public benefit**

The trustee of the charity confirm that they have considered the Charity Commission's general guidance on public benefit and the requirements of s4 of the Charities Act 2011 in this area.

**Grantmaking**

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The trustees are pleased with the results of the charity's activities during the year. The unrestricted donations received during the year amounted to £74,574 (2022 - £88,932) and the trustees are delighted to report they were able to distribute £91,274 (2022 -£77,765) of funds as grants to individuals.

**FINANCIAL REVIEW**

**Reserves policy**

The reserves policy is to ensure that there is a sufficient stream of fund to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions .

**FUTURE PLANS**

There are no current plans to change the activities or modus operandi in the foreseeable future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Recruitment and appointment 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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1103727

**Principal address**

124 Stamford Hill  
London  
N16 6QT

**KOLLEL SHEFA CHAIM**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

**Trustees**

A S Lieber  
D Klein  
C Intrater

**Independent Examiner**

M A VENITT A.C.A  
Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

Approved by order of the board of trustees on 16 November 2023 and signed on its behalf by:

A S Lieber - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KOLLEL SHEFA CHAIM**

**Independent examiner's report to the trustees of Kollel Shefa Chaim**

I report to the charity trustees on my examination of the accounts of Kollel Shefa Chaim (the Trust) for the year ended 31 October 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.

M A VENITT A.C.A

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

16 November 2023

**KOLLEL SHEFA CHAIM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

	Notes	31.10.23 Unrestricted fund £	31.10.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		74,574	88,932
		<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
GENERAL			
Advertising		91,274	78,435
		-	3,252
Other		778	1,153
		<u>          </u>	<u>          </u>
<b>Total</b>		92,052	82,840
		<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>		(17,478)	6,092
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		20,474	14,382
		<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		2,996	20,474
		<u>          </u>	<u>          </u>

The notes form part of these financial statements

**KOLLEL SHEFA CHAIM****STATEMENT OF FINANCIAL POSITION  
31 OCTOBER 2023**

	Notes	31.10.23 Unrestricted fund £	31.10.22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		3,716	21,194
<b>CREDITORS</b>			
Amounts falling due within one year	5	(720)	(720)
<b>NET CURRENT ASSETS</b>		<u>2,996</u>	<u>20,474</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,996	20,474
<b>NET ASSETS</b>		<u>2,996</u>	<u>20,474</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>2,996</u>	<u>20,474</u>
<b>TOTAL FUNDS</b>		<u>2,996</u>	<u>20,474</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 November 2023 and were signed on its behalf by:

A S Lieber - Trustee

## KOLLEL SHEFA CHAIM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 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.

##### **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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

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

##### **Trustees' expenses**

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

**KOLLEL SHEFA CHAIM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	88,932
	<hr/>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
GENERAL	
	78,435
Advertising	3,252
	<hr/>
Other	1,153
	<hr/>
<b>Total</b>	<b>82,840</b>
	<hr/>
<b>NET INCOME</b>	<b>6,092</b>
	<hr/>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	14,382
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>20,474</b>
	<hr/> <hr/>

**4. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 November 2022 and 31 October 2023	1,000
	<hr/>
<b>DEPRECIATION</b>	
At 1 November 2022 and 31 October 2023	1,000
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 October 2023	-
	<hr/> <hr/>
At 31 October 2022	-
	<hr/> <hr/>

**KOLLEL SHEFA CHAIM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.23	31.10.22
	£	£
Other creditors	720	720
	<u>720</u>	<u>720</u>

**6. MOVEMENT IN FUNDS**

	At 1.11.22	Net movement in funds	At 31.10.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	20,474	(17,478)	2,996
	<u>20,474</u>	<u>(17,478)</u>	<u>2,996</u>
<b>TOTAL FUNDS</b>	<u>20,474</u>	<u>(17,478)</u>	<u>2,996</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	74,574	(92,052)	(17,478)
	<u>74,574</u>	<u>(92,052)</u>	<u>(17,478)</u>
<b>TOTAL FUNDS</b>	<u>74,574</u>	<u>(92,052)</u>	<u>(17,478)</u>

**Comparatives for movement in funds**

	At 1.11.21	Net movement in funds	At 31.10.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	14,382	6,092	20,474
	<u>14,382</u>	<u>6,092</u>	<u>20,474</u>
<b>TOTAL FUNDS</b>	<u>14,382</u>	<u>6,092</u>	<u>20,474</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	88,932	(82,840)	6,092
	<u>88,932</u>	<u>(82,840)</u>	<u>6,092</u>
<b>TOTAL FUNDS</b>	<u>88,932</u>	<u>(82,840)</u>	<u>6,092</u>

**KOLLEL SHEFA CHAIM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**6. MOVEMENT IN FUNDS - continued**

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

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	14,382	(11,386)	2,996
<b>TOTAL FUNDS</b>	<u>14,382</u>	<u>(11,386)</u>	<u>2,996</u>

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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	163,506	(174,892)	(11,386)
<b>TOTAL FUNDS</b>	<u>163,506</u>	<u>(174,892)</u>	<u>(11,386)</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2023.