

Company No: 06353784

TORAH SUPPORTERS FUND

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2021

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TORAH SUPPORTERS FUND

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COMPANY INFORMATION

COMPANY NUMBER : 06353784

CHARITY NUMBER : 1124033

DIRECTORS/TRUSTEES : Mr A J Adler
Mr L Waldman

REGISTERED OFFICE : c/o Goldwins
75 Maygrove Road
West Hampstead
London NW6 2EG

CHARITY ADDRESS : Arbiter House
Wilberforce Road
West Hendon
London NW9 6AX

TORAH SUPPORTERS FUND
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE DIRECTORS

The directors present their report and financial statements for the year ended
30 November 2021.

PRINCIPAL ACTIVITY

The principal activity of the company is to advance Orthodox Jewish religion.

PUBLIC BENEFIT

The principal activities of the charity during the year continued to be to advance Orthodox Jewish education. The trustees are aware of the Charity Commission guidance on public benefit reporting as set out in Section 17 Charities Act 2011. The trustees believe that the charity achieves a public benefit by providing these services.

DIRECTORS AND THEIR INTERESTS

The directors who have served during the period were as follows:-

A J Adler
L Waldman

Each director has a limited liability of £1.

DIRECTORS' RESPONSIBILITIES

Company law requires the directors, who serve as trustees for the purposes of charity law, to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those accounts, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Financial Reporting Standard for Smaller Entities has been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the Accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable him to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors' Report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

SIGNED ON BEHALF OF THE BOARD OF DIRECTORS

**A Adler
Director
22 July 2022**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TORAH SUPPORTERS FUND

I report on the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Anthony Epton BA FCA CTA FCIE
Goldwins
Chartered accountants
75 Maygrove Road
West Hampstead
London
NW6 2EG

22 July 2022

TORAH SUPPORTERS FUND

(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 NOVEMBER 2021

	Note	Unrestricted Funds Funds £	Total Funds 2021 £	Total Funds 2020 £
Income from:				
Donations		149,450	149,450	305,540
Total income		<u>149,450</u>	<u>149,450</u>	<u>305,540</u>
		=====	=====	=====
Expenditure on:				
Charitable activities		157,646	157,646	297,447
Total expenditure	1	<u>157,646</u>	<u>157,646</u>	<u>297,447</u>
		=====	=====	=====
Net income/(expenditure) for the year		(8,196)	(8,196)	8,093
Funds brought forward		(46,095)	(46,095)	(54,188)
Funds carried forward		<u>(54,291)</u>	<u>(54,291)</u>	<u>(46,095)</u>
		=====	=====	=====

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The attached notes form part of the accounts.

TORAH SUPPORTERS FUND
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BALANCE SHEET AS AT 30 NOVEMBER 2021

			<u>2021</u>	
<u>2020</u>				
<u>Note</u>		<u>£</u>	<u>£</u>	<u>£</u>
2	<u>CURRENT ASSETS:</u>			
	Cash at bank and in hand	3,867	8,345	
	Other Debtors		9,550	17,550
		<u>13,417</u>	<u>25,895</u>	
3.	<u>CREDITORS:</u>			
	Amounts falling due within one year(67,709)		(71,990)	
	<u>NET CURRENT (LIABILITIES)</u>	(54,292)		(46,095)
	<u>TOTAL ASSETS LESS CURRENT</u>			
	<u>LIABILITIES</u>		(54,292)	
	(46,095)			
		=====		=====
	<u>ACCUMULATED UNRESTRICTED FUNDS</u>		(54,292)	
	(46,095)			
		=====		
	=====			

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provision of section 477 of the Companies Act 2006("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the act. The Trustees acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Approved by the trustees on 22 July 2022 and signed on their behalf by:

A Adler
Director

The attached notes form part of these accounts.

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FOR THE YEAR ENDED 30 NOVEMBER 2021

The following are the more important accounting policies adopted by the company: -

(a) ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

(b) INCOME

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

(c) GOING CONCERN

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(d) EXPENDIURE

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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(e) DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(f) CASH AT BANK AND IN HAND

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(g) CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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1. CHARITABLE ACTIVITIES

	<u>Unrestricted</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> £	<u>2020</u> <u>Total</u> £
Grants payable to individuals		130,683	130,683
286,720			
Bank charges	307	307	211
Accountancy	1,920	1,920	1,920
Travel	3,817	3,817	952
Other expenses	20,919	20,919	7,644
	-----	-----	-----
	157,646	157,646	297,447
	=====	=====	=====

All grants payable are for educational purposes.

2. DEBTORS:

	<u>2021</u> £	<u>2020</u> £
Other debtors	9,550	17,550
	=====	=====

3. CREDITORS: Amounts falling due within one year

	<u>2021</u> £	<u>2020</u> £
Accruals	149	4,430
Loans	67,560	67,560
	-----	-----

67,709	71,990
=====	=====

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4. EMOUMENTS OF THE TRUSTEES

Trustees did not receive remuneration during the year (2020: Nil).

There were no employees in the year (2020: none).

5. RELATED PARTY TRANSACTIONS

There are no related party transactions to disclose for 2021 (2020: Nil).

