

OVOS UBONIM/YAGDIL TORAH

England & Wales - Charity number 1130889

Details

Other names OVOS UBONIM

Status Registered

Legal form Trust

Registered 2009-07-31

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

Contact

Address 32b Leabourne Road
London
N16 6TA

Phone 02088096718

Activities

Objects: 1 THE PROMOTION AND ADVANCEMENT OF THE EDUCATION OF CHILDREN AND YOUNG PEOPLE (OF THE ORTHODOX JEWISH FAITH)2 THE PROVISION OF FACILITIES AND PROGRAMMES FOR CHILDREN AND YOUNG PEOPLE (OF THE ORTHODOX JEWISH FAITH) OR THEM TO ENJOY AND PARTICIPATE IN LEISURE-TIME AND CULTURAL ACTIVITIES, IN PARTICULAR BUT NOT EXCLUSIVELY TO IMPROVE COMMUNICATION BETWEEN PARENTS/CARERS AND THEIR CHILDREN, WITH THE OBJECT OF IMPROVING THE QUALITY OF LIFE OF SUCH PERSONS3 THE RELIEF OF POVERTY4 THE PROMOTION OF ANY OTHER EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES SUCH AS THE TRUSTEES SEE FIT, PROVIDED THAT THEY ARE REGARDED AS CHARITABLE BY THE LAW OF ENGLAND AND WALES

Activities: 1) The Relief of Poverty 2) The promotion and advancement of the education of children and young people (of the Orthodox Jewish faith),3) The provision of facilities and programmes for children and young people to improve communication between parents/carers and their children, to improve the quality of life of such persons,

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Israel
- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£131,352	£115,932	-	-
2023-12-31	£88,776	£83,198	-	-
2022-12-31	£139,147	£133,620	-	-
2021-12-31	£103,085	£124,675	-	-
2020-12-31	£197,458	£266,205	-	-

Trustees

Name	Role	Appointed
CHAIM HALPERT		2013-02-15
PINCHOS WEINGARTEN		
YECHESKEL MONHEIT		

OVOS UBONIM/YAGDIL TORAH

England & Wales - Charity number 1130889

Accounts

Ovos Ubonim / Yagdil Torah

Report

and

Financial

Statements

For The Year Ended

31 December 2024

Charity Number

1130889

Ovos Ubonim / Yagdil Torah

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Ovos Ubonim / Yagdil Torah

Trustees

Mr. Chaim Halpert
Mr. Pinchos Weingarten
Mr. Yechezkel Monheit

Administration Address

32 Leabourne Road
London
N16 6TA

Charity Number 1130889

Bankers

HSBC PLC
160 Clapton Common
London E5 9AH

Independent Examiner

C. Rosen & Co

Ovos Ubonim / Yagdil Torah
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 Charity, constituted by trust deed, dated 1st July 2005, is a Registered Charity.

Charitable Objects

The Principal Objects of the Charity are

- 1) The promotion and advancement of the education of children and young people (of the Orthodox Jewish faith),
- 2) The provision of facilities and programmes for children and young people (of the Orthodox Jewish faith) for them to enjoy and participate in leisure-time and cultural activities, in particular but not exclusively to improve communication between parents/carers and their children, with the object of improving the quality of life of such persons,
- 3) The relief of poverty, and
- 4) The promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

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

Directors / Trustees

The Trustees in office throughout the year were

Mr. Chaim Halpert
Mr. Pinchos Weingarten
Mr. Yechezkel Monheit

Reserves Policy

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

Due Diligence

The Trustees have complied with the duty in section 4 of the 2006 Act and have due regard to guidance on public benefit published by the commission.

The Trustees regularly monitor Income and Expense to ensure that there is good operational and financial management.

Ovos Ubonim / Yagdil Torah
Report of the Trustees
(Continued)

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

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

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

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

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

Board Of Trustees

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

Political and Charitable Donations

During the year, the Charity made Grants and Donations of £0 (2023 £ 0)

Approved by The Trustees of Ovov Ubonim / Yagdil Torah on 10 July 2025, and
signed on behalf of them all.

Mr. Chaim Halpert

Trustee

Ovos Ubonim / Yagdil Torah

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					
Donations	2	131,352		131,352	88,776
Grants Received		0		0	0
Interest Received	3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		131,352	0	131,352	88,776
Cost of Generating Funds	4	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming Resources Available For Charitable Application		131,352	0	131,352	88,776
Charitable Expenditure					
Cost of Activities In Furtherance of the Charity's Objects					
Total Cost of Furthering Objects	4	114,871	0	114,871	83,063
Governance Costs	5	<u>1,061</u>	0	<u>1,061</u>	135
Total Charitable Expenditure		<u>115,932</u>	<u>0</u>	<u>115,932</u>	<u>83,198</u>
Total Resources Expended	7	<u>115,932</u>	<u>0</u>	<u>115,932</u>	<u>83,198</u>
Net Movement In Funds		15,420	0	15,420	5,578
Total Funds at Brought Forward		<u>(39,882)</u>	<u>0</u>	<u>(39,882)</u>	<u>(45,460)</u>
Total Funds at Carried Forward		<u>£ (24,462)</u>	<u>£ 0</u>	<u>£ (24,462)</u>	<u>£ (39,882)</u>

Ovos Ubonim / Yagdil Torah

Balance Sheet at 31 December 2024

	Notes	2024 £	2023 £
Current Assets			
Cash at Bank and in Hand		<u>2,014</u>	<u>764</u>
		2,014	764
Creditors : Amounts falling due within one year	6	<u>(26,476)</u>	<u>(40,646)</u>
Net Current Assets		<u>(24,462)</u>	<u>(39,882)</u>
Total Assets less Current Liabilities		<u>(24,462)</u>	<u>(39,882)</u>
Net Assets	7	<u>(24,462)</u>	<u>(39,882)</u>
Restricted Funds	8	0	0
Unrestricted Funds	8	<u>(24,462)</u>	<u>(39,882)</u>
Total Funds	7	<u>£ (24,462)</u>	<u>£ (39,882)</u>

Approved by the Trustees on 10 July 2025, and signed on behalf of them all.

Mr. Chaim Halpert
Trustee

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

Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2024

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 are included as unrestricted funds. in the Statement of Financial Activities when receivable.

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

Resources Expended

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

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.

	2024	2023
	<u>£</u>	<u>£</u>
2) Incoming Resources		
Donations		
Unrestricted Donations	<u>131,352</u>	<u>88,776</u>
Total of Donations Received	<u>£ 131,352</u>	<u>£ 88,776</u>
3) Investment Income		
Interest Received	<u>£ 0</u>	<u>£ 0</u>

Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2024

4) Analysis of Total Resources Expended	2024	2023
Cost of Activities In Furtherance of the Charity's Objects	£	£
Books	0	0
Donations	69,423	15,601
Charitable Activities	18,218	34,617
Gifts	0	4,753
IG	0	1,355
Office Costs	1,103	2,684
Maintenance	350	0
Printing	2,495	2,825
Supplies	1,336	0
Student Grants	8,954	7,410
Telephone	7,296	6,680
Transport	<u>5,696</u>	<u>7,138</u>
Total Cost of Furthering Objects	114,871	83,063
Governance Costs	<u>1,061</u>	<u>135</u>
	115,932	83,198
Cost of Generating Funds		
Charitable Functions	<u>0</u>	<u>0</u>
Total For The Charity	<u>£ 115,932</u>	<u>£ 83,198</u>
5) Governance Costs	2024	2023
	£	£
Bank Charges	<u>1,061</u>	<u>135</u>
	<u>£ 1,061</u>	<u>£ 135</u>

Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2024

6) Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals	0	0
Bank Loans	<u>26,476</u>	<u>40,646</u>
Debt due within one year	<u>26,476</u>	<u>40,646</u>
	<u>£ 26,476</u>	<u>£ 40,646</u>

7) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets /(Liabilities)	Fund Balances
		£	£
Unrestricted Funds	<u>0</u>	<u>(24,462)</u>	<u>(24,462)</u>
Total Funds	<u>£ 0</u>	<u>£ (24,462)</u>	<u>£ (24,462)</u>

8) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2023	Income	Expended	Balance at 31 December 2024
	£	£	£	£
General Reserve	<u>(39,882)</u>	<u>131,352</u>	<u>115,932</u>	<u>(24,462)</u>
Total Funds	<u>£ (39,882)</u>	<u>£ 131,352</u>	<u>£ 115,932</u>	<u>£ (24,462)</u>

10) 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 Examiner's Report to the Trustees on the Unaudited Accounts of the Charity Ovos Ubonim / Yagdil Torah

We report on the financial statements of Ovos Ubonim / Yagdil Torah, for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities of Trustees and Independent Examiner's Report

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 41 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 10 July 2025

Independent Examiner
C. Rosen & Co

OVOS UBONIM/YAGDIL TORAH

England & Wales - Charity number 1130889

Accounts

Ovos Ubonim / Yagdil Torah

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For The Year Ended

31 December 2023

Charity Number

1130889

Ovos Ubonim / Yagdil Torah

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Ovos Ubonim / Yagdil Torah

Trustees

Mr. Chaim Halpert
Mr. Pinchos Weingarten
Mr. Yechezkel Monheit

Administration Address

32 Leabourne Road
London
N16 6TA

Charity Number 1130889

Bankers

HSBC PLC
160 Clapton Common
London E5 9AH

Independent Examiner

C. Rosen & Co

Ovos Ubonim / Yagdil Torah
Report of the Trustees

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

Status and Administration

The Charity, constituted by trust deed, dated 1st July 2005, is a Registered Charity.

Charitable Objects

The Principal Objects of the Charity are

- 1) The promotion and advancement of the education of children and young people (of the Orthodox Jewish faith),
- 2) The provision of facilities and programmes for children and young people (of the Orthodox Jewish faith) for them to enjoy and participate in leisure-time and cultural activities, in particular but not exclusively to improve communication between parents/carers and their children, with the object of improving the quality of life of such persons,
- 3) The relief of poverty, and
- 4) The promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

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

Directors / Trustees

The Trustees in office throughout the year were

Mr. Chaim Halpert
Mr. Pinchos Weingarten
Mr. Yecheskel Monheit

Reserves Policy

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

Due Diligence

The Trustees have complied with the duty in section 4 of the 2006 Act and have due regard to guidance on public benefit published by the commission.

The Trustees regularly monitor Income and Expense to ensure that there is good operational and financial management.

Ovos Ubonim / Yagdil Torah
Report of the Trustees
(Continued)

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

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

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

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

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

Board Of Trustees

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

Political and Charitable Donations

During the year, the Charity made Grants and Donations of £0 (2022 £ 31,434)

Approved by The Trustees of Ovos Ubonim / Yagdil Torah on 21 October 2024, and signed on behalf of them all.

Mr. Chaim Halpert

Trustee

Ovos Ubonim / Yagdil Torah

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					
Donations	2	88,776		88,776	119,147
Grants Received		0		0	20,000
Interest Received	3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		88,776	0	88,776	139,147
Cost of Generating Funds	4	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,559</u>
Net Incoming Resources Available For Charitable Application		88,776	0	88,776	131,588
Charitable Expenditure					
Cost of Activities In Furtherance of the Charity's Objects					
Total Cost of Furthering Objects	4	83,063	0	83,063	125,990
Governance Costs	5	<u>135</u>	0	<u>135</u>	71
Total Charitable Expenditure		<u>83,198</u>	<u>0</u>	<u>83,198</u>	<u>133,620</u>
Total Resources Expended	7	<u>83,198</u>	<u>0</u>	<u>83,198</u>	<u>133,620</u>
Net Movement In Funds		5,578	0	5,578	5,527
Total Funds at Brought Forward		<u>(45,460)</u>	<u>0</u>	<u>(45,460)</u>	<u>(50,987)</u>
Total Funds at Carried Forward		£ <u>(39,882)</u>	£ <u>0</u>	£ <u>(39,882)</u>	£ <u>(45,460)</u>

Ovos Ubonim / Yagdil Torah

Balance Sheet at 31 December 2023

	Notes	2023 £	2022 £
Current Assets			
Cash at Bank and in Hand		<u>764</u>	<u>0</u>
		764	0
Creditors : Amounts falling due within one year	6	<u>(40,646)</u>	<u>(45,160)</u>
Net Current Assets		<u>(39,882)</u>	<u>(45,160)</u>
Total Assets less Current Liabilities		<u>(39,882)</u>	<u>(45,160)</u>
Net Assets	7	<u>(39,882)</u>	<u>(45,160)</u>
Restricted Funds	8	0	0
Unrestricted Funds	8	<u>(39,882)</u>	<u>(45,460)</u>
Total Funds	7	<u>£ (39,882)</u>	<u>£ (45,460)</u>

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

Mr. Chaim Halpert
Trustee

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

Ovos Ubonim / Yagdil Torah

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.

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 are included as unrestricted funds. in the Statement of Financial Activities when receivable.

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

Resources Expended

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

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.

	2023	2022
	£	£
2) Incoming Resources		
Donations		
Unrestricted Donations	88,776	119,147
Grants		
IGO Foundation	0	0
Main Grants	0	20,000
Grants Main	0	20,000
Total of Donations Received	<u>£ 88,776</u>	<u>£ 139,147</u>
3) Investment Income		
Interest Received	<u>£ 0</u>	<u>£ 0</u>

Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2023

4) Analysis of Total Resources Expended	2023	2022
Cost of Activities In Furtherance of the Charity's Objects	£	£
Books	0	0
Donations	15,601	13,675
Charitable Activities	34,617	46,993
Gifts	4,753	1,461
Grants	0	31,434
IG	1,355	0
Light and Heat	0	731
Office Costs	2,684	0
Printing	2,825	1,586
Refreshments	0	0
Student Grants	7,410	11,159
Telephone	6,680	5,190
Transport	<u>7,138</u>	<u>13,761</u>
Total Cost of Furthering Objects	83,063	125,990
Governance Costs	<u>135</u>	<u>71</u>
	83,198	126,061
Cost of Generating Funds		
Charitable Functions	<u>0</u>	<u>7,559</u>
Total For The Charity	<u>£ 83,198</u>	<u>£ 133,620</u>
5) Governance Costs	2023	2022
	£	£
Bank Charges	<u>135</u>	<u>71</u>
	<u>£ 135</u>	<u>£ 71</u>

Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2023

6) Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	0	300
Bank Loans	<u>40,646</u>	<u>45,160</u>
Debt due within one year	<u>40,646</u>	<u>45,160</u>
	<u>£ 40,646</u>	<u>£ 45,160</u>

7) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets /(Liabilities) £	Fund Balances £
Unrestricted Funds	<u>0</u>	<u>(39,882)</u>	<u>(39,882)</u>
Total Funds	<u>£ 0</u>	<u>£ (39,882)</u>	<u>£ (39,882)</u>

8) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2022 £	Income £	Expended £	Balance at 31 December 2023 £
General Reserve	<u>(45,460)</u>	<u>88,776</u>	<u>83,198</u>	<u>(39,882)</u>
Total Funds	<u>£ (45,460)</u>	<u>£ 88,776</u>	<u>£ 83,198</u>	<u>£ (39,882)</u>

10) 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 Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Ovos Ubonim / Yagdil Torah**

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

Respective Responsibilities of Trustees and Independent Examiner's Report

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 41 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 21 October 2024

Independent Examiner
C. Rosen & Co

OVOS UBONIM/YAGDIL TORAH

England & Wales - Charity number 1130889

Accounts

Ovos Ubonim / Yagdil Torah

Report

and

Financial

Statements

For The Year Ended

31 December 2022

Charity Number

1130889

Ovos Ubonim / Yagdil Torah

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Ovos Ubonim / Yagdil Torah

Trustees

Mr. Chaim Halpert
Mr. Pinchos Weingarten
Mr. Yechezkel Monheit

Administration Address

32 Leabourne Road
London
N16 6TA

Charity Number 1130889

Bankers

HSBC PLC
160 Clapton Common
London E5 9AH

Independent Exmainer

C. Rosen & Co

Ovos Ubonim / Yagdil Torah
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

The Charity, constituted by trust deed, dated 1st July 2005, is a Registered Charity.

Charitable Objects

The Principal Objects of the Charity are

- 1) The promotion and advancement of the education of children and young people (of the Orthodox Jewish faith),
- 2) The provision of facilities and programmes for children and young people (of the Orthodox Jewish faith) for them to enjoy and participate in leisure-time and cultural activities, in particular but not exclusively to improve communication between parents/carers and their children, with the object of improving the quality of life of such persons,
- 3) The relief of poverty, and
- 4) The promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

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

Directors / Trustees

The Trustees in office throughout the year were

Mr. Chaim Halpert

Mr. Pinchos Weingarten

Mr. Yecheskel Monheit

Reserves Policy

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

Due Diligence

The Trustees have complied with the duty in section 4 of the 2006 Act and have due regard to guidance on public benefit published by the commission.

The Trustees regularly monitor Income and Expense to ensure that there is good operational and financial management.

Ovos Ubonim / Yagdil Torah
Report of the Trustees
(Continued)

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

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

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

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

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

Board Of Trustees

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

Political and Charitable Donations

During the year, the Charity made Grants and Donations of £31,434 (2021 £ 39,487)

Approved by The Trustees of Ovov Ubonim / Yagdil Torah on 11 October 2023, and signed on behalf of them all.

Mr. Chaim Halpert

Trustee

Ovos Ubonim / Yagdil Torah

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					
Donations	2	119,147		119,147	73,085
Grants Received		20,000		20,000	30,000
Interest Received	3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		139,147	0	139,147	103,085
Cost of Generating Funds	4	<u>7,559</u>	<u>0</u>	<u>7,559</u>	<u>0</u>
Net Incoming Resources Available For Charitable Application		131,588	0	131,588	103,085
Charitable Expenditure					
Cost of Activities In Furtherance of the Charity's Objects					
Total Cost of Furthering Objects	4	125,990	0	125,990	124,374
Governance Costs	5	<u>71</u>	<u>0</u>	<u>71</u>	301
Total Charitable Expenditure		<u>126,061</u>	<u>0</u>	<u>126,061</u>	<u>124,675</u>
Total Resources Expended	7	<u>133,620</u>	<u>0</u>	<u>133,620</u>	<u>124,675</u>
Net Movement In Funds		5,527	0	5,527	(21,590)
Total Funds at Brought Forward		<u>(50,987)</u>	<u>0</u>	<u>(50,987)</u>	<u>(29,397)</u>
Total Funds at Carried Forward		<u>£ (45,460)</u>	<u>£ 0</u>	<u>£ (45,460)</u>	<u>£ (50,987)</u>

Ovos Ubonim / Yagdil Torah

Balance Sheet at 31 December 2022

	Notes	2022 £	2021 £
Current Assets			
Cash at Bank and in Hand		<u>0</u>	<u>0</u>
Creditors : Amounts falling due within one year	6	<u>(45,460)</u>	<u>(50,987)</u>
Net Current Assets		<u>(45,460)</u>	<u>(50,987)</u>
Total Assets less Current Liabilities		<u>(45,460)</u>	<u>(50,987)</u>
Net Assets	7	<u>(45,460)</u>	<u>(50,987)</u>
Restricted Funds	8	0	0
Unrestricted Funds	8	<u>(45,460)</u>	<u>(50,987)</u>
Total Funds	7	£ <u>(45,460)</u>	£ <u>(50,987)</u>

Approved by the Trustees on 11 October 2023, and signed on behalf of them all.

Mr. Chaim Halpert
Trustee

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

Ovos Ubonim / Yagdil Torah

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.

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 are included as unrestricted funds in the Statement of Financial Activities when receivable.

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

Resources Expended

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

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.

	2022	2021
	<u>£</u>	<u>£</u>
2) Incoming Resources		
Donations		
Unrestricted Donations	119,147	73,085
Grants		
IGO Foundation	0	10,000
Main Grants	20,000	20,000
Grants Main	<u>20,000</u>	<u>30,000</u>
Total of Donations Received	<u>£ 139,147</u>	<u>£ 103,085</u>
3) Investment Income		
Interest Received	<u>£ 0</u>	<u>£ 0</u>

Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2022

4) Analysis of Total Resources Expended	2022	2021
Cost of Activities In Furtherance of the Charity's Objects	£	£
Books	0	990
Donations	13,675	7,681
Gifts	1,461	1,180
Grants	31,434	39,487
IG	0	17,500
Light and Heat	731	
Office Costs	0	3,165
Payroll	46,993	0
Printing	1,586	477
Refreshments	0	21,151
Student Grants	11,159	20,873
Telephone	5,190	3,702
Transport	<u>13,761</u>	<u>8,168</u>
Total Cost of Furthering Objects	125,990	124,374
Governance Costs	<u>71</u>	<u>301</u>
	126,061	124,675
Cost of Generating Funds		
Charitable Functions	<u>7,559</u>	<u>0</u>
Total For The Charity	<u>£ 133,620</u>	<u>£ 124,675</u>
5) Governance Costs	2022	2021
	£	£
Bank Charges	<u>71</u>	<u>301</u>
	<u>£ 71</u>	<u>£ 301</u>

Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2022

6) Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals	300	300
Bank Overdraft	45,160	46,629
Bank Loans	<u>0</u>	<u>2,029</u>
Debt due within one year	0	2,029
Other Creditors	<u>0</u>	<u>0</u>
	<u>£ 45,460</u>	<u>£ 50,987</u>

7) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets /(Liabilities)	Fund Balances
		£	£
Unrestricted Funds	<u>0</u>	<u>(45,460)</u>	<u>(45,460)</u>
Total Funds	<u>£ 0</u>	<u>£ (45,460)</u>	<u>£ (45,460)</u>

8) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2021	Income	Expended	Balance at 31 December 2022
	£	£	£	£
General Reserve	<u>(50,987)</u>	<u>139,147</u>	<u>133,620</u>	<u>(45,460)</u>
Total Funds	<u>£ (50,987)</u>	<u>£ 139,147</u>	<u>£ 133,620</u>	<u>£ (45,460)</u>

10) 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 Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Ovos Ubonim / Yagdil Torah**

We report on the financial statements of Ovos Ubonim / Yagdil Torah, for the year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities of Trustees and Independent Examiner's Report

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 41 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 11 October 2023

Independent Examiner
C. Rosen & Co

OVOS UBONIM/YAGDIL TORAH

England & Wales - Charity number 1130889

Accounts

Ovos Ubonim / Yagdil Torah

Report

and

Financial

Statements

For The Year Ended

31 December 2021

Charity Number

1130889

Ovos Ubonim / Yagdil Torah

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Report of The Trustees		2 to 3
Statement Of Financial Activities		4
Balance Sheet		5
Notes forming part of the financial statements		6 to 8

Ovos Ubonim / Yagdil Torah

Trustees

Mr. Chaim Halpert
Mr. Pinchos Weingarten
Mr. Yechezkel Monheit

Administration Address

32 Leabourne Road
London
N16 6TA

Charity Number 1130889

Bankers

HSBC PLC
160 Clapton Common
London E5 9AH

Accountants

C. Rosen & Co

Ovos Ubonim / Yagdil Torah
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 Charity, constituted by trust deed, dated 1st July 2005, is a Registered Charity.

Charitable Objects

The Principal Objects of the Charity are

- 1) The promotion and advancement of the education of children and young people (of the Orthodox Jewish faith),
- 2) The provision of facilities and programmes for children and young people (of the Orthodox Jewish faith) for them to enjoy and participate in leisure-time and cultural activities, in particular but not exclusively to improve communication between parents/carers and their children, with the object of improving the quality of life of such persons,
- 3) The relief of poverty, and
- 4) The promotion of any other exclusively charitable objects and purposes such as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

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

Directors / Trustees

The Trustees in office throughout the year were

Mr. Chaim Halpert

Mr. Pinchos Weingarten

Mr. Yecheskel Monheit

Reserves Policy

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

Due Diligence

The Trustees have complied with the duty in section 4 of the 2006 Act and have due regard to guidance on public benefit published by the commission.

The Trustees regularly monitor Income and Expense to ensure that there is good operational and financial management.

Ovos Ubonim / Yagdil Torah
Report of the Trustees
(Continued)

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

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

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

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

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

Board Of Trustees

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

Political and Charitable Donations

During the year, the Charity made Grants and Donations of £39,487 (2020 £ 42,500)

Approved by The Trustees of Ovov Ubonim / Yagdil Torah on 19 October 2022, and signed on behalf of them all.

Mr. Chaim Halpert

Trustee

Ovos Ubonim / Yagdil Torah

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					
Donations	2	73,085		73,085	162,458
Grants Received		30,000		30,000	35,000
Interest Received	3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		103,085	0	103,085	197,458
Cost of Generating Funds	4	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,481</u>
Net Incoming Resources Available For Charitable Application		103,085	0	103,085	169,977
Charitable Expenditure					
Cost of Activities In Furtherance of the Charity's Objects					
Total Cost of Furthering Objects	4	124,374	0	124,374	238,424
Governance Costs	5	<u>301</u>	<u>0</u>	<u>301</u>	<u>300</u>
Total Charitable Expenditure		<u>124,675</u>	<u>0</u>	<u>124,675</u>	<u>266,205</u>
Total Resources Expended	7	<u>124,675</u>	<u>0</u>	<u>124,675</u>	<u>266,205</u>
Net Movement In Funds		(21,590)	0	(21,590)	(68,747)
Total Funds at Brought Forward		<u>(29,397)</u>	<u>0</u>	<u>(29,397)</u>	<u>39,350</u>
Total Funds at Carried Forward		£ <u>(50,987)</u>	£ <u>0</u>	£ <u>(50,987)</u>	£ <u>(29,397)</u>

Ovos Ubonim / Yagdil Torah

Balance Sheet at 31 December 2021

	Notes	2021 £	2020 £
Current Assets			
Cash at Bank and in Hand		<u>0</u>	<u>0</u>
Creditors : Amounts falling due within one year	6	<u>(50,987)</u>	<u>(29,397)</u>
Net Current Assets		<u>(50,987)</u>	<u>(29,397)</u>
Total Assets less Current Liabilities		<u>(50,987)</u>	<u>(29,397)</u>
Net Assets	7	<u>(50,987)</u>	<u>(29,397)</u>
Restricted Funds	8	0	0
Unrestricted Funds	8	<u>(50,987)</u>	<u>(29,397)</u>
Total Funds	7	<u>£ (50,987)</u>	<u>£ (29,397)</u>

Approved by the Trustees on 19 October 2022, and signed on behalf of them all.

Mr. Chaim Halpert
Trustee

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

Ovos Ubonim / Yagdil Torah

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.

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 are included as unrestricted funds in the Statement of Financial Activities when receivable.

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

Resources Expended

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

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.

	2021	2020
	<u>£</u>	<u>£</u>
2) Incoming Resources		
Donations		
Unrestricted Donations	73,085	162,458
Grants		
Champions for Children	0	7,500
IGO Foundation	10,000	0
London Community Foundation	0	10,000
Main Grants	20,000	0
The Childhood Campaign	0	7,500
The National Lottery	<u>0</u>	<u>10,000</u>
Grants Main	<u>30,000</u>	<u>35,000</u>
Total of Donations Received	<u>£ 103,085</u>	<u>£ 197,458</u>
3) Investment Income		
Interest Received	<u>£ 0</u>	<u>£ 0</u>

Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2021

4) Analysis of Total Resources Expended	2021	2020
Cost of Activities In Furtherance of the Charity's Objects	£	£
Books	990	2,531
Donations	7,681	8,162
Gifts	1,180	1,216
Grants	39,487	42,500
Furniture	0	2,685
IG	17,500	14,655
Maintenance	0	80
Office Costs	3,165	66,422
Payroll	0	42,622
Printing	477	2,862
Refreshments	21,151	35,013
Sound System	0	1,280
Student Grants	20,873	0
Telephone	3,702	7,395
Transport	<u>8,168</u>	<u>11,001</u>
Total Cost of Furthering Objects	<u>124,374</u>	<u>238,424</u>
Governance Costs	<u>301</u>	<u>300</u>
	<u>124,675</u>	<u>238,724</u>
Cost of Generating Funds		
Charitable Functions	<u>0</u>	<u>27,481</u>
Total For The Charity	<u>£ 124,675</u>	<u>£ 266,205</u>
5) Governance Costs	2021	2020
	£	£
Accountancy	0	300
Bank Charges	<u>301</u>	<u>0</u>
	<u>£ 301</u>	<u>£ 300</u>

Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2021

6) Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals	300	300
Bank Overdraft	46,629	3,739
Bank Loans	<u>2,029</u>	<u>12,679</u>
Debt due within one year	2,029	12,679
Other Creditors	<u>0</u>	<u>0</u>
	<u>£ 50,987</u>	<u>£ 29,397</u>

7) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets /(Liabilities)	Fund Balances
		£	£
Unrestricted Funds	<u>0</u>	<u>(50,987)</u>	<u>(50,987)</u>
Total Funds	<u>£ 0</u>	<u>£ (50,987)</u>	<u>£ (50,987)</u>

8) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2020	Income	Expended	Balance at 31 December 2021
	£	£	£	£
General Reserve	<u>(29,397)</u>	<u>103,085</u>	<u>124,675</u>	<u>(50,987)</u>
Total Funds	<u>£ (29,397)</u>	<u>£ 103,085</u>	<u>£ 124,675</u>	<u>£ (50,987)</u>

10) 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 Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Ovos Ubonim / Yagdil Torah**

We report on the financial statements of Ovos Ubonim / Yagdil Torah, for the year ended 31 December 2021, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and 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 41 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 19 October 2022

Independent Examiner
C. Rosen & Co

OVOS UBONIM/YAGDIL TORAH

England & Wales - Charity number 1130889

Accounts

Ovos Ubonim / Yagdil Torah

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 Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for 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 are included as in the Statement of Financial Activities when receivable.

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

Resources Expended

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

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

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

	2020	2019
	£	£
2) Incoming Resources		
Donations		
Unrestricted Donations	<u>197,458</u>	<u>132,872</u>
Grants		
Champions for Children	7,500	0
London Community Foundation	10,000	0
The Childhood Campaign	7,500	0
The National Lottery	<u>10,000</u>	<u>0</u>
Grants Main	<u>35,000</u>	<u>0</u>
Total of Donations Received	<u>###</u>	<u>£ 132,872</u>
3) Investment Income		
Interest Received	<u>£ 0</u>	<u>£ 0</u>

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Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2020

4) Analysis of Total Resources Expended	2020	2019
Cost of Activities In Furtherance of the Charity's Objects	£	£
Advertisement	0	390
Books	2,531	0
Donations	8,162	0
Gifts	1,216	0
Grants	42,500	0
Furniure	2,685	0
IG	14,655	0
Maintenance	80	0
Office Costs	6,890	2,861
Payroll	42,622	24,700
Printing	2,862	815
Refreshments	35,013	1,009
Sound System	1,280	0
Student Grants	0	44,562
Telephone	7,395	6,168
Transport	<u>11,001</u>	<u>3,373</u>
Total Cost of Furthering Objects	178,892	83,878
Governance Costs	<u>300</u>	<u>36</u>
	179,192	83,914
Cost of Generating Funds		
Charitable Functions	<u>27,481</u>	<u>26,853</u>
Total For The Charity	<u>£ 206,673</u>	<u>£ 110,767</u>
5) Governance Costs	2020	2019
	£	£
Accountancy	300	0
Bank Charges	<u>0</u>	<u>36</u>
	<u>£ 300</u>	<u>£ 36</u>
6) Debtors	2020	2019
Other Debtors	<u>0</u>	<u>37,310</u>
	<u>£0</u>	<u>£37,310</u>

Ovos Ubonim / Yagdil Torah

Notes To The Accounts - 31 December 2020

7) Creditors: Amounts falling due within one year

	2020 £
Accruals	300
Bank Overdraft	3,739
Bank Loans	<u>12,679</u>
Debt due within one year	12,679
Other Creditors	<u>0</u>
	<u>£ 29,397</u>

8) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets /(Liabilities)	Fund Balances
	£	£	£
Unrestricted Funds	<u>0</u>	<u>(29,397)</u>	<u>(29,397)</u>
Total Funds	<u>£ 0</u>	<u>£ (29,397)</u>	<u>£ (29,397)</u>

9) Unrestricted Funds : Movements In The Year

	Balance at 31 December 2019	Income	Expended
	£	£	£
General Reserve	<u>39,350</u>	<u>197,458</u>	<u>266,205</u>
Total Funds	<u>£ 39,350</u>	<u>###</u>	<u>£ 266,205</u>

10) Related Party Transactions

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

There were no Related Party Transactions in the Year.

2019

£

300

0

0

0

0

£ 300

**Balance at
31 December 2020**

£

(29,397)

£ (29,397)

med any expense,