

NOAM HATORAH (LONDON)

England & Wales · Charity number 1135400

Details

Status Registered

Legal form Trust

Registered 2010-04-08

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

Contact

Address 16 Jessam Avenue
London
E5 9DU

Phone 02088021973

Activities

Objects: I THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITHII THE ADVANCEMENT OF ORTHODOX JEWISH RELIGIOUS EDUCATIONIII THE RELIEF OF POVERTY AMONGST MEMBERS OF THE JEWISH FAITH ANDIV SUCH OTHER PURPOSES AS ARE CHARITABLE ACCORDING TO ENGLISH LAW

Activities: The charity's objects are to provide general charitable donations and in particular for the relief of poverty and the advancement of religion and religious education.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, WORLDWIDE.
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£353,059	£294,984	-	-
2024-03-31	£381,536	£186,656	-	-
2023-03-31	£449,507	£162,880	-	-
2022-03-31	£181,869	£141,553	-	-
2021-03-31	£94,722	£315,954	-	-

Trustees

Name	Role	Appointed
Amrom Noson Hobig		2023-06-29
CHAIM ARON REINER		
MANUEL EKSTEIN		
YISROEL REINER		

NOAM HATORAH (LONDON)

England & Wales - Charity number 1135400

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
NOAM HATORAH (LONDON)**

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

NOAM HATORAH (LONDON)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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NOAM HATORAH (LONDON)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 objects of the charity are the advancement of the Orthodox Jewish faith, the advancement of Orthodox Jewish education, the relief of poverty amongst members of the Jewish faith, and other such purposes as are charitable according to English law.

Public benefit

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year under review the charity received donations that amounted to £275,402 (2024: £207,338) and paid donations that amounted to £118,374 (2024: £74,569).

FINANCIAL REVIEW

Financial position

The charity's reserves stand at £684,740 (2024: £626,665) The trustees plan to continue to make grants in accordance with the charity's objectives whilst continuing to ensure that an appropriate level of reserves is maintained.

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income 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 of the charity for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a 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.

Induction and training of new trustees

The charity trustees periodically review and consider possible training requirements to best suit the charity's objectives.

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

1135400

Principal address

16 JESSAM AVENUE
LONDON
E5 9DU

NOAM HATORAH (LONDON)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Y Reiner
C A Reiner
M Ekstein
A N Hobig Trustee

Independent Examiner

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

Approved by order of the board of trustees on 8 January 2026 and signed on its behalf by:

Y Reiner - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NOAM HATORAH (LONDON)**

Independent examiner's report to the trustees of NOAM HATORAH (LONDON)

I report to the charity trustees on my examination of the accounts of NOAM HATORAH (LONDON) (the Trust) for the year ended 31 March 2025.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

8 January 2026

NOAM HATORAH (LONDON)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		275,402	207,338
Investment income	2	77,657	174,198
Total		353,059	381,536
 EXPENDITURE ON			
Raising funds	3	141,282	108,598
Charitable activities			
Charitable activities		153,702	74,598
Other		-	3,460
Total		294,984	186,656
 NET INCOME		 58,075	 194,880
 RECONCILIATION OF FUNDS			
Total funds brought forward		626,665	431,785
 TOTAL FUNDS CARRIED FORWARD		 684,740	 626,665

The notes form part of these financial statements

NOAM HATORAH (LONDON)

**BALANCE SHEET
31 MARCH 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Investment property	6	659,455	625,219
CURRENT ASSETS			
Debtors	7	12,594	-
Cash at bank		15,888	4,647
		28,482	4,647
CREDITORS			
Amounts falling due within one year	8	(3,197)	(3,201)
NET CURRENT ASSETS		25,285	1,446
TOTAL ASSETS LESS CURRENT LIABILITIES		684,740	626,665
NET ASSETS		684,740	626,665
FUNDS			
Unrestricted funds	9	684,740	626,665
TOTAL FUNDS		684,740	626,665

The financial statements were approved by the Board of Trustees and authorised for issue on 8 January 2026 and were signed on its behalf by:

M Ekstein - Trustee

C A Reiner - Trustee

Y Reiner - Trustee

A N Hobig - Trustee

The notes form part of these financial statements

NOAM HATORAH (LONDON)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

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.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Rents received	77,538	174,198
Deposit account interest	119	-
	<u>77,657</u>	<u>174,198</u>

NOAM HATORAH (LONDON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. RAISING FUNDS

Investment management costs

	31.3.25	31.3.24
	£	£
Rent paid	105,019	105,103
Repairs	21,816	-
Insurance	3,772	3,495
Advertising	315	-
Management commission	8,596	-
Telephone	1,764	-
	<u>141,282</u>	<u>108,598</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	207,338
Investment income	174,198
Total	<u>381,536</u>
EXPENDITURE ON	
Raising funds	108,598
Charitable activities	
Charitable activities	74,598
Other	3,460
Total	<u>186,656</u>
NET INCOME	194,880
RECONCILIATION OF FUNDS	
Total funds brought forward	431,785
TOTAL FUNDS CARRIED FORWARD	<u><u>626,665</u></u>

NOAM HATORAH (LONDON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024	625,219
Additions	34,236
	659,455
At 31 March 2025	659,455
NET BOOK VALUE	
At 31 March 2025	659,455
At 31 March 2024	625,219

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	12,594	-
	12,594	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	3,197	3,201
	3,197	3,201

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	626,665	58,075	684,740
	626,665	58,075	684,740
TOTAL FUNDS	626,665	58,075	684,740

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	353,059	(294,984)	58,075
	353,059	(294,984)	58,075
TOTAL FUNDS	353,059	(294,984)	58,075

NOAM HATORAH (LONDON)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	431,785	194,880	626,665
TOTAL FUNDS	<u>431,785</u>	<u>194,880</u>	<u>626,665</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	381,536	(186,656)	194,880
TOTAL FUNDS	<u>381,536</u>	<u>(186,656)</u>	<u>194,880</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	431,785	252,955	684,740
TOTAL FUNDS	<u>431,785</u>	<u>252,955</u>	<u>684,740</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 £
Unrestricted funds			
General fund	734,595	(481,640)	252,955
TOTAL FUNDS	<u>734,595</u>	<u>(481,640)</u>	<u>252,955</u>

NOAM HATORAH (LONDON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

NOAM HATORAH (LONDON)

England & Wales - Charity number 1135400

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
NOAM HATORAH (LONDON)**

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

NOAM HATORAH (LONDON)

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FOR THE YEAR ENDED 31 MARCH 2024**

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NOAM HATORAH (LONDON)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 objects of the charity are the advancement of the Orthodox Jewish faith, the advancement of Orthodox Jewish education, the relief of poverty amongst members of the Jewish faith, and other such purposes as are charitable according to English law.

Public benefit

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the charity received donations that amounted to £207,338 (2023: £415,395) and paid donations that amounted to £74,569 (2023: £38,550).

FINANCIAL REVIEW

Financial position

The charity's reserves stand at £626,665 (2023: £431,785) The trustees plan to continue to make grants in accordance with the charity's objectives whilst continuing to ensure that an appropriate level of reserves is maintained.

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income 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 of the charity for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Induction and training of new trustees

The charity trustees periodically review and consider possible training requirements to best suit the charity's objectives.

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

1135400

Principal address

16 JESSAM AVENUE
LONDON
E5 9DU

NOAM HATORAH (LONDON)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Trustees

Y Reiner

C A Reiner

M Ekstein

A N Hobig Trustee (appointed 29.6.23)

Independent Examiner

M A VENITT

Venitt and Greaves

Chartered Accountants

115 Craven Park Road

South Tottenham

London

N15 6BL

Approved by order of the board of trustees on 14 January 2025 and signed on its behalf by:

Y Reiner - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NOAM HATORAH (LONDON)**

Independent examiner's report to the trustees of NOAM HATORAH (LONDON)

I report to the charity trustees on my examination of the accounts of NOAM HATORAH (LONDON) (the Trust) for the year ended 31 March 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

14 January 2025

NOAM HATORAH (LONDON)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		207,338	415,395
Investment income	2	174,198	34,112
Total		<u>381,536</u>	<u>449,507</u>
EXPENDITURE ON			
Raising funds	3	108,598	107,440
Charitable activities			
Charitable activities		74,598	54,600
Other		3,460	840
Total		<u>186,656</u>	<u>162,880</u>
NET INCOME		194,880	286,627
RECONCILIATION OF FUNDS			
Total funds brought forward		431,785	145,158
TOTAL FUNDS CARRIED FORWARD		<u><u>626,665</u></u>	<u><u>431,785</u></u>

The notes form part of these financial statements

NOAM HATORAH (LONDON)

**BALANCE SHEET
31 MARCH 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Investment property	6	625,219	625,219
CURRENT ASSETS			
Cash at bank		4,647	-
CREDITORS			
Amounts falling due within one year	7	(3,201)	(193,434)
NET CURRENT ASSETS		1,446	(193,434)
TOTAL ASSETS LESS CURRENT LIABILITIES		626,665	431,785
NET ASSETS		626,665	431,785
FUNDS			
Unrestricted funds	8	626,665	431,785
TOTAL FUNDS		626,665	431,785

The financial statements were approved by the Board of Trustees and authorised for issue on 14 January 2025 and were signed on its behalf by:

M Ekstein - Trustee

C A Reiner - Trustee

Y Reiner - Trustee

A N Hobig - Trustee

The notes form part of these financial statements

NOAM HATORAH (LONDON)

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

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.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	<u>174,198</u>	<u>34,112</u>

NOAM HATORAH (LONDON)

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

3. RAISING FUNDS

Investment management costs

	31.3.24	31.3.23
	£	£
Rent paid	105,103	105,000
Insurance	3,495	2,023
Light and heat	-	417
	<u>108,598</u>	<u>107,440</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	415,395
Investment income	34,112
Total	<u>449,507</u>
 EXPENDITURE ON	
Raising funds	107,440
Charitable activities	
Charitable activities	54,600
Other	840
Total	<u>162,880</u>
 NET INCOME	 286,627
 RECONCILIATION OF FUNDS	
Total funds brought forward	145,158
 TOTAL FUNDS CARRIED FORWARD	 <u><u>431,785</u></u>

NOAM HATORAH (LONDON)

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

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023	
and 31 March 2024	625,219
	<u>625,219</u>
NET BOOK VALUE	
At 31 March 2024	625,219
	<u>625,219</u>
At 31 March 2023	<u>625,219</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	3,201	193,434
	<u>3,201</u>	<u>193,434</u>

8. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	431,785	194,880	626,665
	<u>431,785</u>	<u>194,880</u>	<u>626,665</u>
TOTAL FUNDS	<u>431,785</u>	<u>194,880</u>	<u>626,665</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	381,536	(186,656)	194,880
	<u>381,536</u>	<u>(186,656)</u>	<u>194,880</u>
TOTAL FUNDS	<u>381,536</u>	<u>(186,656)</u>	<u>194,880</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	145,158	286,627	431,785
	<u>145,158</u>	<u>286,627</u>	<u>431,785</u>
TOTAL FUNDS	<u>145,158</u>	<u>286,627</u>	<u>431,785</u>

NOAM HATORAH (LONDON)

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

8. 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	449,507	(162,880)	286,627
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>449,507</u>	<u>(162,880)</u>	<u>286,627</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	145,158	481,507	626,665
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>145,158</u>	<u>481,507</u>	<u>626,665</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 £
Unrestricted funds			
General fund	831,043	(349,536)	481,507
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>831,043</u>	<u>(349,536)</u>	<u>481,507</u>

9. RELATED PARTY DISCLOSURES

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

NOAM HATORAH (LONDON)

England & Wales - Charity number 1135400

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
NOAM HATORAH (LONDON)**

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

NOAM HATORAH (LONDON)

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FOR THE YEAR ENDED 31 MARCH 2023**

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NOAM HATORAH (LONDON)

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 objects of the charity are the advancement of the Orthodox Jewish faith, the advancement of Orthodox Jewish education, the relief of poverty amongst members of the Jewish faith, and other such purposes as are charitable according to English law.

Public benefit

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the charity received donations that amounted to £415,395 (2022: £148,510) and paid donations that amounted to £38,550 (2022: Nil).

FINANCIAL REVIEW

Financial position

The charity's reserves stand at £431,785 (2022: £145,158) The trustees plan to continue to make grants in accordance with the charity's objectives whilst continuing to ensure that an appropriate level of reserves is maintained.

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income 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 of the charity for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Induction and training of new trustees

The charity trustees periodically review and consider possible training requirements to best suit the charity's objectives.

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

1135400

Principal address

16 JESSAM AVENUE
LONDON
E5 9DU

NOAM HATORAH (LONDON)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Y Reiner

C A Reiner

M Ekstein

A N Hobig (appointed 29.6.23)

Independent Examiner

M A VENITT

Venitt and Greaves

Chartered Accountants

115 Craven Park Road

South Tottenham

London

N15 6BL

Approved by order of the board of trustees on 4 January 2024 and signed on its behalf by:

Y Reiner - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NOAM HATORAH (LONDON)**

Independent examiner's report to the trustees of NOAM HATORAH (LONDON)

I report to the charity trustees on my examination of the accounts of NOAM HATORAH (LONDON) (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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

4 January 2024

NOAM HATORAH (LONDON)

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

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		415,395	148,510
Investment income	2	34,112	33,359
Total		<u>449,507</u>	<u>181,869</u>
 EXPENDITURE ON			
Raising funds	3	107,440	135,043
Charitable activities			
Charitable activities		54,600	-
Other		840	6,510
Total		<u>162,880</u>	<u>141,553</u>
 NET INCOME		 286,627	 40,316
 RECONCILIATION OF FUNDS			
Total funds brought forward		145,158	104,842
 TOTAL FUNDS CARRIED FORWARD		 <u><u>431,785</u></u>	 <u><u>145,158</u></u>

The notes form part of these financial statements

NOAM HATORAH (LONDON)

**BALANCE SHEET
31 MARCH 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Investment property	6	625,219	163,240
CURRENT ASSETS			
Debtors	7	-	58,168
CREDITORS			
Amounts falling due within one year	8	(193,434)	(76,250)
NET CURRENT ASSETS		(193,434)	(18,082)
TOTAL ASSETS LESS CURRENT LIABILITIES		431,785	145,158
NET ASSETS		431,785	145,158
FUNDS	9		
Unrestricted funds		431,785	145,158
TOTAL FUNDS		431,785	145,158

The financial statements were approved by the Board of Trustees and authorised for issue on 4 January 2024 and were signed on its behalf by:

M Ekstein - Trustee

C A Reiner - Trustee

Y Reiner - Trustee

A N Hobig - Trustee

The notes form part of these financial statements

NOAM HATORAH (LONDON)

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.

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.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	34,112	33,359
	<u> </u>	<u> </u>

NOAM HATORAH (LONDON)

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

3. RAISING FUNDS

Investment management costs

	31.3.23	31.3.22
	£	£
Rent paid	105,000	131,754
Insurance	2,023	2,289
Light and heat	417	1,000
	<u>107,440</u>	<u>135,043</u>

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	148,510
Investment income	33,359
Total	<u>181,869</u>
 EXPENDITURE ON	
Raising funds	135,043
Other	6,510
Total	<u>141,553</u>
 NET INCOME	40,316
 RECONCILIATION OF FUNDS	
Total funds brought forward	104,842
 TOTAL FUNDS CARRIED FORWARD	<u><u>145,158</u></u>

NOAM HATORAH (LONDON)

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

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2022	163,240
Additions	461,979
	<u>625,219</u>
At 31 March 2023	<u>625,219</u>
NET BOOK VALUE	
At 31 March 2023	<u>625,219</u>
At 31 March 2022	<u>163,240</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	-	58,168
	<u>-</u>	<u>58,168</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	-	49,210
Other creditors	193,434	27,040
	<u>193,434</u>	<u>76,250</u>

9. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	145,158	286,627	431,785
	<u>145,158</u>	<u>286,627</u>	<u>431,785</u>
TOTAL FUNDS	<u>145,158</u>	<u>286,627</u>	<u>431,785</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	449,507	(162,880)	286,627
	<u>449,507</u>	<u>(162,880)</u>	<u>286,627</u>
TOTAL FUNDS	<u>449,507</u>	<u>(162,880)</u>	<u>286,627</u>

NOAM HATORAH (LONDON)

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	104,842	40,316	145,158
TOTAL FUNDS	<u>104,842</u>	<u>40,316</u>	<u>145,158</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,869	(141,553)	40,316
TOTAL FUNDS	<u>181,869</u>	<u>(141,553)</u>	<u>40,316</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	104,842	326,943	431,785
TOTAL FUNDS	<u>104,842</u>	<u>326,943</u>	<u>431,785</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 £
Unrestricted funds			
General fund	631,376	(304,433)	326,943
TOTAL FUNDS	<u>631,376</u>	<u>(304,433)</u>	<u>326,943</u>

NOAM HATORAH (LONDON)

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

10. RELATED PARTY DISCLOSURES

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

NOAM HATORAH (LONDON)

England & Wales - Charity number 1135400

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
NOAM HATORAH (LONDON)**

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

NOAM HATORAH (LONDON)

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

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NOAM HATORAH (LONDON)

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 objects of the charity are the advancement of the Orthodox Jewish faith, the advancement of Orthodox Jewish education, the relief of poverty amongst members of the Jewish faith, and other such purposes as are charitable according to English law.

Public benefit

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the charity received donations that amounted to £148,510 (2021-£93,046) and paid donations that amounted to 0 (2021- £294,385).

FINANCIAL REVIEW

Financial position

The charity's reserves stand at £145,158 (2021 - £104,842.) The trustees plan to continue to make grants in accordance with the charity's objectives whilst continuing to ensure that an appropriate level of reserves is maintained.

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income 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 of the charity for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Induction and training of new trustees

The charity trustees periodically review and consider possible training requirements to best suit the charity's objectives.

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

1135400

Principal address

16 JESSAM AVENUE
LONDON
E5 9DU

Trustees

Y Reiner
C A Reiner
M Ekstein

NOAM HATORAH (LONDON)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 9 February 2023 and signed on its behalf by:

Y Reiner - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NOAM HATORAH (LONDON)**

Independent examiner's report to the trustees of NOAM HATORAH (LONDON)

I report to the charity trustees on my examination of the accounts of NOAM HATORAH (LONDON) (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.

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

9 February 2023

NOAM HATORAH (LONDON)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		148,510	93,047
Investment income	2	33,359	1,675
Total		<u>181,869</u>	<u>94,722</u>
 EXPENDITURE ON			
Raising funds	3	135,043	20,759
Charitable activities			
Charitable activities		-	294,475
Other		6,510	720
Total		<u>141,553</u>	<u>315,954</u>
 NET INCOME/(EXPENDITURE)		 40,316	 (221,232)
 RECONCILIATION OF FUNDS			
Total funds brought forward		104,842	326,074
 TOTAL FUNDS CARRIED FORWARD		 <u><u>145,158</u></u>	 <u><u>104,842</u></u>

The notes form part of these financial statements

NOAM HATORAH (LONDON)

**BALANCE SHEET
31 MARCH 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Investment property	6	163,240	64,840
CURRENT ASSETS			
Debtors	7	58,168	41,322
CREDITORS			
Amounts falling due within one year	8	(76,250)	(1,320)
NET CURRENT ASSETS		<u>(18,082)</u>	<u>40,002</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		145,158	104,842
NET ASSETS		<u>145,158</u>	<u>104,842</u>
FUNDS	9		
Unrestricted funds		<u>145,158</u>	<u>104,842</u>
TOTAL FUNDS		<u>145,158</u>	<u>104,842</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 February 2023 and were signed on its behalf by:

M Ekstein - Trustee

C A Reiner - Trustee

Y Reiner - Trustee

The notes form part of these financial statements

NOAM HATORAH (LONDON)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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.

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.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Rents received	33,359	1,675
	<u> </u>	<u> </u>

NOAM HATORAH (LONDON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. RAISING FUNDS

Investment management costs

	31.3.22	31.3.21
	£	£
Rent paid	131,754	12,730
Repairs	-	3,519
Insurance	2,289	2,100
Light and heat	1,000	268
Advertising	-	132
Legal and professional	-	2,010
	135,043	20,759
	135,043	20,759

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	93,047
Investment income	1,675
Total	94,722
 EXPENDITURE ON	
Raising funds	20,759
Charitable activities	
Charitable activities	294,475
Other	720
Total	315,954
 NET INCOME/(EXPENDITURE)	(221,232)
 RECONCILIATION OF FUNDS	
Total funds brought forward	326,074
 TOTAL FUNDS CARRIED FORWARD	104,842

NOAM HATORAH (LONDON)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2021	64,840
Additions	98,400
	<u>163,240</u>
At 31 March 2022	<u>163,240</u>
NET BOOK VALUE	
At 31 March 2022	<u>163,240</u>
At 31 March 2021	<u>64,840</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other debtors	58,168	41,322
	<u>58,168</u>	<u>41,322</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	49,210	-
Other creditors	27,040	1,320
	<u>76,250</u>	<u>1,320</u>

9. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	104,842	40,316	145,158
	<u>104,842</u>	<u>40,316</u>	<u>145,158</u>
TOTAL FUNDS	<u>104,842</u>	<u>40,316</u>	<u>145,158</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	181,869	(141,553)	40,316
	<u>181,869</u>	<u>(141,553)</u>	<u>40,316</u>
TOTAL FUNDS	<u>181,869</u>	<u>(141,553)</u>	<u>40,316</u>

NOAM HATORAH (LONDON)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	326,074	(221,232)	104,842
TOTAL FUNDS	<u>326,074</u>	<u>(221,232)</u>	<u>104,842</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,722	(315,954)	(221,232)
TOTAL FUNDS	<u>94,722</u>	<u>(315,954)</u>	<u>(221,232)</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	326,074	(180,916)	145,158
TOTAL FUNDS	<u>326,074</u>	<u>(180,916)</u>	<u>145,158</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 £
Unrestricted funds			
General fund	276,591	(457,507)	(180,916)
TOTAL FUNDS	<u>276,591</u>	<u>(457,507)</u>	<u>(180,916)</u>

NOAM HATORAH (LONDON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

10. RELATED PARTY DISCLOSURES

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

NOAM HATORAH (LONDON)

England & Wales - Charity number 1135400

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
NOAM HATORAH (LONDON)**

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

NOAM HATORAH (LONDON)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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NOAM HATORAH (LONDON)
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 objects of the charity are the advancement of the Orthodox Jewish faith, the advancement of Orthodox Jewish education, the relief of poverty amongst members of the Jewish faith, and other such purposes as are charitable according to English law.

Public benefit

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the charity received donations that amounted to £93,046 and paid donations that amounted to £294,385.

FINANCIAL REVIEW

Financial position

The charity's reserves have stand at £104,842. The trustees plan to continue to make grants in accordance with the charity's objectives whilst continuing to ensure that an appropriate level of reserves is maintained.

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income 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 of the charity for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Induction and training of new trustees

The charity trustees periodically review and consider possible training requirements to best suit the charity's objectives.

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

1135400

Principal address

16 JESSAM AVENUE
LONDON
E5 9DU

Trustees

Y Reiner
C A Reiner
M Ekstein

NOAM HATORAH (LONDON)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 28 January 2022 and signed on its behalf by:

Y Reiner - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NOAM HATORAH (LONDON)**

Independent examiner's report to the trustees of NOAM HATORAH (LONDON)

I report to the charity trustees on my examination of the accounts of NOAM HATORAH (LONDON) (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.

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

28 January 2022

NOAM HATORAH (LONDON)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		93,047	469,818
Investment income	2	1,675	-
Total		94,722	469,818
 EXPENDITURE ON			
Raising funds	3	20,759	-
Charitable activities			
Charitable activities		294,475	151,740
Other		720	600
Total		315,954	152,340
 NET INCOME/(EXPENDITURE)		 (221,232)	 317,478
 RECONCILIATION OF FUNDS			
Total funds brought forward		326,074	8,596
 TOTAL FUNDS CARRIED FORWARD		 104,842	 326,074

The notes form part of these financial statements

NOAM HATORAH (LONDON)

**BALANCE SHEET
31 MARCH 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Investment property	6	64,840	-
CURRENT ASSETS			
Debtors	7	41,322	-
Cash at bank		-	326,674
		41,322	326,674
CREDITORS			
Amounts falling due within one year	8	(1,320)	(600)
		40,002	326,074
NET CURRENT ASSETS			
		104,842	326,074
TOTAL ASSETS LESS CURRENT LIABILITIES			
		104,842	326,074
NET ASSETS			
		104,842	326,074
FUNDS			
Unrestricted funds	9	104,842	326,074
		104,842	326,074
TOTAL FUNDS			

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2022 and were signed on its behalf by:

M Ekstein - Trustee

C A Reiner - Trustee

Y Reiner - Trustee

The notes form part of these financial statements

NOAM HATORAH (LONDON)

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.

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.

2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Rents received	1,675	-
	<u>1,675</u>	<u>-</u>

NOAM HATORAH (LONDON)

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

3. RAISING FUNDS

Investment management costs

	31.3.21	31.3.20
	£	£
Rent paid	12,730	-
Repairs	3,519	-
Insurance	2,100	-
Light and heat	268	-
Advertising	132	-
Legal and professional	2,010	-
	<u>20,759</u>	<u>-</u>

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	469,818
EXPENDITURE ON	
Charitable activities	
Charitable activities	151,740
Other	<u>600</u>
Total	152,340
NET INCOME	<u>317,478</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	8,596
TOTAL FUNDS CARRIED FORWARD	<u><u>326,074</u></u>

NOAM HATORAH (LONDON)

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

6. INVESTMENT PROPERTY

	£
FAIR VALUE	
Additions	64,840
	<u>64,840</u>
At 31 March 2021	64,840
	<u>64,840</u>
NET BOOK VALUE	
At 31 March 2021	64,840
	<u>64,840</u>
At 31 March 2020	-
	<u>-</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	41,322	-
	<u>41,322</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other creditors	1,320	600
	<u>1,320</u>	<u>600</u>

9. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	326,074	(221,232)	104,842
	<u>326,074</u>	<u>(221,232)</u>	<u>104,842</u>
TOTAL FUNDS	<u>326,074</u>	<u>(221,232)</u>	<u>104,842</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	94,722	(315,954)	(221,232)
	<u>94,722</u>	<u>(315,954)</u>	<u>(221,232)</u>
TOTAL FUNDS	<u>94,722</u>	<u>(315,954)</u>	<u>(221,232)</u>

NOAM HATORAH (LONDON)

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	8,596	317,478	326,074
TOTAL FUNDS	<u>8,596</u>	<u>317,478</u>	<u>326,074</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	469,818	(152,340)	317,478
TOTAL FUNDS	<u>469,818</u>	<u>(152,340)</u>	<u>317,478</u>

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			
General fund	8,596	96,246	104,842
TOTAL FUNDS	<u>8,596</u>	<u>96,246</u>	<u>104,842</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 £
Unrestricted funds			
General fund	564,540	(468,294)	96,246
TOTAL FUNDS	<u>564,540</u>	<u>(468,294)</u>	<u>96,246</u>

NOAM HATORAH (LONDON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. RELATED PARTY DISCLOSURES

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