

**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)**

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

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

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

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

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade debtors	12,594	-
	<hr/>	<hr/>

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

	31.3.25	31.3.24
	£	£
Other creditors	3,197	3,201
	<hr/>	<hr/>

**9. MOVEMENT IN FUNDS**

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

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

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

**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 £
<b>Unrestricted funds</b>			
General fund	431,785	194,880	626,665
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	381,536	(186,656)	194,880
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	431,785	252,955	684,740
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	734,595	(481,640)	252,955
<b>TOTAL FUNDS</b>	<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.