

# OZAR LENETZROCHIM LIMITED

England & Wales · Charity number 1137012

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07292019](#)

**Registered** 2010-07-22

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

## Contact

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**Address** 50 Sach Road  
London  
E5 9LJ

**Phone** 07739371001

**Email** [o.netzrochim@gmail.com](mailto:o.netzrochim@gmail.com)

## Activities

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**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 FAITHIV THE ADVANCEMENT OF SUCH OTHER OBJECTS AS ARE FOR THE BENEFIT OF THE PUBLIC AND ARE CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES

**Activities:** THE CHARITY DONATES MONEY TO POOR PEOPLE AND TO EDUCATIONAL ESTABLISHMENTS

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£431,281	£423,901	-	-
2024-06-30	£688,799	£689,102	£-1,200	0
2023-06-30	£723,216	£723,238	£-897	0
2022-06-30	£413,619	£417,262	-	-
2021-06-30	£251,819	£248,622	-	-

## Trustees

Name	Role	Appointed
BORUCH ROTH		
Moshe Edelstein		2024-06-11
RIFKAH ROTH		

**OZAR LENETZROCHIM LIMITED**

England & Wales - Charity number 1137012

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# Accounts

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**OZAR LENETZROCHIM LIMITED  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**Ozar Lenetzrochim Limited**  
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**Ozar Lenetzrochim Limited**  
**Company No. 07292019**  
**Trustees' Report For The Year Ended 30 June 2025**

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The trustees present their report and the financial statements for the year ended 30 June 2025.

**Objectives and Activities**

**Aims and Objectives**

The charity's objective is to promote the advancement of education and learning of the Orthodox Jewish Faith, and the relief of poverty, the provision of food and drink, and wedding assistance, and such other purposes as recognised by English Law as charitable aims of the charity, including the issues it seeks to address and the changes or differences it seeks to make through its activities. The above objectives were continued with during the year.

**Public Benefit**

The trustees confirm their compliance with the duty to have regard to the Public Benefit guidance requirements of Section 17 of the Charities Act 2011 published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

**Achievements and Performance**

**Main Achievements**

The charity has continued to offer assistance through education, support for the poor, medical provision, wedding assistance and learning of the Jewish faith.

**Financial Review**

**Financial Position**

The financial results of the Charity's activities for the year reflected in the attached financial statements together with the notes thereon.

**Structure, Governance and Management**

**Governing Document**

The Charity is constituted by trust deed dated 22nd June 2010 and is a registered charity.

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**

**Trustees**

Mr Moshe Edelstein  
Mr Boruch Roth  
Mrs Rifkah Roth

**Charity Number**

1137012

**Company Number**

07292019

**Ozar Lenetzoachim Limited  
Trustees' Report (continued)  
For The Year Ended 30 June 2025**

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**Principal Address**

103 High Street  
Waltham Cross  
Hertfordshire  
EN8 7AN

**Independent Examiner**

Charles Goldstein FCA  
Brindley Goldstein Limited  
103 High Street  
Waltham Cross  
EN8 7AN

**Ozar Lenetzrochim Limited  
Trustees' Report (continued)  
For The Year Ended 30 June 2025**

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**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

*B. Roth*

Mr Boruch Roth  
Trustee  
13th March 2026

**Ozar Lenetzrochim Limited**  
**Independent Examiner's Report to the Trustees of Ozar Lenetzrochim Limited**  
**For The Year Ended 30 June 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Charles Goldstein FCA  
13th March 2026  
Brindley Goldstein Limited  
103 High Street  
Waltham Cross  
EN8 7AN

**Ozar Lenetzrochim Limited**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 30 June 2025**

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Charitable activities:			
Donations receivable		431,281	688,799
<b>EXPENDITURE ON:</b>			
Charitable activities	3	(423,901)	(689,102)
NET INCOME/(EXPENDITURE)		7,380	(303)
NET MOVEMENT IN FUNDS		7,380	(303)
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		(1,200)	(897)
TOTAL FUNDS CARRIED FORWARD	9	6,180	(1,200)

The notes on pages 8 to 12 form part of these financial statements.

**Ozar Lenetzrochim Limited**  
**Balance Sheet**  
**As At 30 June 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		7,500	-
		7,500	-
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	<b>(1,320)</b>	<b>(1,200 )</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<b>6,180</b>	<b>(1,200 )</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>6,180</b>	<b>(1,200 )</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>6,180</b>	<b>(1,200 )</b>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		6,180	(1,200)
<b>TOTAL FUNDS</b>	<b>9</b>	<b>6,180</b>	<b>(1,200)</b>

For the year ending 30 June 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

*B. Roth*

Mr Boruch Roth  
Trustee  
13th March 2026

**Ozar Lenetzrochim Limited**  
**Cash Flow Statement**  
**For The Year Ended 30 June 2025**

	<b>Notes</b>	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b>Cash flows from operating activities</b>			
Net cash generated from operations	<b>1</b>	7,500	897
Further item of operating activities		-	(897)
Net cash generated from operating activities		<u>7,500</u>	<u>-</u>
Increase in cash and cash equivalents		7,500	-
Cash and cash equivalents at beginning of year	<b>2</b>	-	-
Cash and cash equivalents at end of year	<b>2</b>	<u><u>7,500</u></u>	<u><u>-</u></u>

**Ozar Lenetzrochim Limited**  
**Notes to the Cash Flow Statement**  
**For The Year Ended 30 June 2025**

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**1. Reconciliation of income/(expenditure) to cash generated from operations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure)	7,380	(303)
Movements in working capital:		
Increase in trade and other creditors	120	1,200
Net cash generated from operations	<u>7,500</u>	<u>897</u>

**2. Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>7,500</u>	<u>-</u>

**3. Analysis of changes in net funds**

	<b>As at 1 July 2024</b>	<b>Cash flows</b>	<b>As at 30 June 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	-	7,500	7,500

**Ozar Lenetzrochim Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 June 2025**

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## **1. General Information**

Ozar Lenetzrochim Limited is a company limited by guarantee, incorporated in England & Wales, registered number 07292019 and registered charity number 1137012. The registered office is .

## **2. Accounting Policies**

### **2.1. Basis of Preparation of Financial Statements**

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

### **2.2. Fund Accounting**

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

### **2.3. Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### **2.4. Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### **2.5. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

**Ozar Lenetzrochim Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

**2.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 4)	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
			<b>£</b>
Expenditure on charitable activities	423,231	670	423,901
	<b>£</b>	<b>£</b>	<b>2024</b>
			<b>Total</b>
			<b>£</b>
Expenditure on charitable activities	685,669	3,433	689,102

**4. Support Costs**

	<b>2025</b>
	<b>Expenditure on charitable activities</b>
	<b>£</b>
<b>General administration</b>	
Independent examination fees	660
Bank charges	10
	670
	<b>2024</b>
	<b>Expenditure on charitable activities</b>
	<b>£</b>
<b>General administration</b>	
Insurance	150
Travel expenses	1,056
Accountancy fees	660
Bank charges	914
Advertising	433
Stationery & postage	220
	3,433

**5. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	660	660
	660	660

**6. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**Ozar Lenetzrochim Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

**7. Tangible Assets**

	<b>Fixtures &amp; Fittings</b> <b>£</b>
<b>Cost</b>	
As at 1 July 2024	1,175
As at 30 June 2025	1,175
<b>Depreciation</b>	
As at 1 July 2024	1,175
As at 30 June 2025	1,175
<b>Net Book Value</b>	
As at 30 June 2025	-
As at 1 July 2024	-

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Trade creditors	660	540
Accruals and deferred income	660	660
	1,320	1,200

**9. Movement in Funds**

	<b>As at 1 July 2024</b> <b>£</b>	<b>Income</b> <b>£</b>	<b>Expenditure</b> <b>£</b>	<b>As at 30 June 2025</b> <b>£</b>	
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	(1,200)	431,281	(423,901)	6,180	
<b>Total funds</b>	(1,200)	431,281	(423,901)	6,180	
	<b>As at 1 July 2023</b> <b>£</b>	<b>Prior year adjustment</b> <b>£</b>	<b>Income</b> <b>£</b>	<b>Expenditure</b> <b>£</b>	<b>As at 30 June 2024</b> <b>£</b>
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	-	(897)	688,799	(689,102)	(1,200)
<b>Total funds</b>	-	(897)	688,799	(689,102)	(1,200)

**10. Transactions with Trustees**

There were no expenses reimbursed to the trustees or paid directly to third parties during the year.

**11. Related Party Disclosures**

There were no related party transactions during the year.

**12. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Ozar Lenetzrochim Limited**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations receivable</b>		
Income from charitable activities	431,281	688,799
	431,281	688,799
	431,281	688,799
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
Maintenance & Support of the Poor	(376,538)	(516,363)
Educational Assistance	(42,644)	(92,509)
Medical Assistance	(2,000)	(13,006)
Religious Advancement	(2,050)	(60,128)
Fundraising costs	-	(3,663)
Travel expenses	-	(1,056)
Insurance	-	(150)
Printing, postage and stationery	-	(220)
Advertising and marketing costs	-	(433)
Independent examiner's fees	(660)	(660)
Bank charges	(10)	(914)
	(423,901)	(689,102)
	(423,901)	(689,102)
<b>NET INCOME/(EXPENDITURE)</b>	<b>7,380</b>	<b>(303)</b>

**OZAR LENETZROCHIM LIMITED**

England & Wales - Charity number 1137012

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# Accounts

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**Ozar Lenetzrochim Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2024**

**BRINDLEY GOLDSTEIN LIMITED**

Chartered accountants  
103 High Street  
Waltham Cross  
Herts  
EN8 7AN

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Financial Statements

Year ended 30 June 2024

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<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
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# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

#### Reference and administrative details

**Registered charity name** Ozar Lenetzrochim Limited

**Charity registration number** 1137012

**Company registration number** 07292019

**Principal office and registered office** 103 High Street  
Waltham Cross  
Herts.  
EN8 7AN

#### The trustees

Mr B. Roth  
Mrs R. Roth  
Mr Y. Schreiber

**Independent examiner** Charles Goldstein FCA  
103 High Street  
Waltham Cross  
Herts  
EN8 7AN

#### Structure, governance and management

The Charity is constituted by trust deed dated 22nd June 2010, and is a registered charity.

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.

#### Objectives and activities

The charity's objective is to promote the advancement of education and learning of the Orthodox Jewish Faith, and the relief of poverty, the provision of food and drink, and wedding assistance, and such other purposes as recognised by English Law as charitable. The aims of the charity, including the issues it seeks to address and the changes or differences it seeks to make through its activities. The above objectives were continued with during the year.

#### Achievements and performance

The charity has continued to offer assistance through education, support for the poor, medical provision, wedding assistance and learning of the Jewish faith.

# **Ozar Lenetzrochim Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2024**

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#### **Financial review**

The financial results of the Charity's activities for the year reflected in the attached financial statements together with the notes thereon.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 March 2025 and signed on behalf of the board of trustees by:

Mr B. Roth  
Trustee

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Ozar Lenetzrochim Limited

Year ended 30 June 2024

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I report to the trustees on my examination of the financial statements of Ozar Lenetzrochim Limited ('the charity') for the year ended 30 June 2024.

#### Responsibilities and basis of report

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:  
which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.

Charles Goldstein FCA  
Independent Examiner

103 High Street  
Waltham Cross  
Herts  
EN8 7AN

21 March 2025

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	688,799	688,799	723,216
<b>Total income</b>		<u>688,799</u>	<u>688,799</u>	<u>723,216</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Cost of charitable activities	6	682,007	682,007	717,905
Expenditure on charitable activities	7,8	7,095	7,095	5,333
<b>Total expenditure</b>		<u>689,102</u>	<u>689,102</u>	<u>723,238</u>
<b>Net expenditure and net movement in funds</b>		<u>(303)</u>	<u>(303)</u>	<u>(22)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(897)	(897)	(875)
<b>Total funds carried forward</b>		<u>(1,200)</u>	<u>(1,200)</u>	<u>(897)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Statement of Financial Position

30 June 2024

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	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		–	183
<b>Creditors: amounts falling due within one year</b>			
Trade creditors		540	540
Accruals and deferred income		660	540
		<u>1,200</u>	<u>1,080</u>
<b>Net current liabilities</b>		<u>1,200</u>	<u>897</u>
<b>Total assets less current liabilities</b>		<u>(1,200)</u>	<u>(897)</u>
<b>Net liabilities</b>		<u>(1,200)</u>	<u>(897)</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>(1,200)</u>	<u>(897)</u>
<b>Total charity funds</b>	<b>13</b>	<u>(1,200)</u>	<u>(897)</u>

For the year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 March 2025, and are signed on behalf of the board by:

Mr B. Roth  
Trustee

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The notes on pages 7 to 12 form part of these financial statements.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 30 June 2024

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	<b>2024</b>	2023
	£	£
<b>Cash flows from operating activities</b>		
Net expenditure	(303)	(22)
<i>Adjustments for:</i>		
Interest payable and similar charges	914	3,303
Accrued expenses	120	–
<i>Changes in:</i>		
Trade and other creditors	–	(550)
Cash generated from operations	<u>731</u>	<u>2,731</u>
Interest paid	(914)	(3,303)
Net cash used in operating activities	<u>(183)</u>	<u>(572)</u>
<b>Net decrease in cash and cash equivalents</b>	(183)	(572)
<b>Cash and cash equivalents at beginning of year</b>	<u>183</u>	<u>755</u>
<b>Cash and cash equivalents at end of year</b>	<u>–</u>	<u>183</u>

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The notes on pages 7 to 12 form part of these financial statements.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 30 June 2024

---

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 103 High Street, Waltham Cross, Herts., EN8 7AN.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

There are no judgements and estimates.

##### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2024

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2024

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Limited by guarantee

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations received	688,799	688,799	723,216	723,216

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2024

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##### 6. Cost of charitable activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Religious advancement	60,128	60,128	112,667	112,667
Maintenance and support of poor people	516,364	516,364	553,779	553,779
Educational assistance	92,509	92,509	38,192	38,192
Medical assistance	13,006	13,006	13,267	13,267
	<u>682,007</u>	<u>682,007</u>	<u>717,905</u>	<u>717,905</u>

##### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Support costs	<u>7,095</u>	<u>7,095</u>	<u>5,333</u>	<u>5,333</u>

##### 8. Expenditure on charitable activities by activity type

	Support costs £	<b>Total funds 2024 £</b>	Total fund 2023 £
Support costs	<u>7,095</u>	<u>7,095</u>	<u>5,333</u>

##### 9. Analysis of support costs

	Analysis of support costs £	<b>Total 2024 £</b>	Total 2023 £
General office	6,181	6,181	1,969
Finance costs	914	914	3,364
	<u>7,095</u>	<u>7,095</u>	<u>5,333</u>

##### 10. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2024 £</b>	2023 £
Foreign exchange differences	<u>—</u>	<u>61</u>

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2024

---

#### 11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	660	540

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2023 £	Income £	Expenditure £	At 30 June 2024 £
General funds	(897)	688,799	(689,102)	(1,200)

	At 1 July 2022 £	Income £	Expenditure £	At 30 June 2023 £
General funds	(875)	723,216	(723,238)	(897)

#### 14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	–	–
Creditors less than 1 year	(1,200)	(1,200)
<b>Net liabilities</b>	<b>(1,200)</b>	<b>(1,200)</b>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	183	183
Creditors less than 1 year	(1,080)	(1,080)
<b>Net liabilities</b>	<b>(897)</b>	<b>(897)</b>

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# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2024

---

##### 15. Analysis of changes in net debt

	At 1 Jul 2023	Cash flows	At 30 Jun 2024
	£	£	£
Cash at bank and in hand	183	(183)	–
	<u>183</u>	<u>(183)</u>	<u>–</u>

**Ozar Lenetzrochim Limited**

**Company Limited by Guarantee**

**Management Information**

**Year ended 30 June 2024**

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**The following pages do not form part of the financial statements.**

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 30 June 2024

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	<b>2024</b>	2023
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations received	688,799	723,216
	<u>688,799</u>	<u>723,216</u>
<b>Total income</b>	<u>688,799</u>	<u>723,216</u>
<b>Expenditure</b>		
<b>Cost of charitable activities</b>		
Religious advancement	60,128	112,667
Maintenance and support of poor people	516,364	553,779
Educational assistance	92,509	38,192
Medical assistance	13,006	13,267
	<u>682,007</u>	<u>717,905</u>
<b>Expenditure on charitable activities</b>		
Insurance	150	–
Travel expenses	1,056	520
Telephone	–	655
Accountancy fees	660	540
Bank charges	914	3,303
Foreign exchange gain/loss	–	61
Advertising	433	75
Stationery & postage	220	179
Fundraising costs	3,662	–
	<u>7,095</u>	<u>5,333</u>
<b>Total expenditure</b>	<u>689,102</u>	<u>723,238</u>
<b>Net expenditure</b>	<u>(303)</u>	<u>(22)</u>

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# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2024

---

	<b>2024</b>	2023
	£	£
<b>Expenditure on charitable activities</b>		
<b>Support costs</b>		
<b><i>Support costs</i></b>		
Insurance	150	–
Travel expenses	1,056	520
Telephone	–	655
Accountancy fees	660	540
Bank charges	914	3,303
Foreign exchange gain/loss	–	61
Advertising	433	75
Stationery & postage	220	179
Fundraising costs	3,662	–
	<u>7,095</u>	<u>5,333</u>
<b>Expenditure on charitable activities</b>	<u>7,095</u>	<u>5,333</u>

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**OZAR LENETZROCHIM LIMITED**

England & Wales - Charity number 1137012

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# Accounts

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**Ozar Lenetzrochim Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2023**

**BRINDLEY GOLDSTEIN LIMITED**

Chartered accountants  
103 High Street  
Waltham Cross  
Herts  
EN8 7AN

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Financial Statements

Year ended 30 June 2023

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Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities (including income and expenditure account)	<b>4</b>
Statement of financial position	<b>5</b>
Statement of cash flows	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
Notes to the detailed statement of financial activities	<b>15</b>

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# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2023.

#### Reference and administrative details

**Registered charity name** Ozar Lenetzrochim Limited

**Charity registration number** 1137012

**Company registration number** 07292019

**Principal office and registered office** 103 High Street  
Waltham Cross  
Herts.  
EN8 7AN

#### The trustees

Mr B. Roth  
Mrs R. Roth  
Mr Y. Schreiber

**Independent examiner** Charles Goldstein FCA  
103 High Street  
Waltham Cross  
Herts  
EN8 7AN

#### Structure, governance and management

The Charity is constituted by trust deed dated 22nd June 2010, and is a registered charity.

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.

#### Objectives and activities

The charity's objective is to promote the advancement of education and learning of the Orthodox Jewish Faith, and the relief of poverty, the provision of food and drink, and wedding assistance, and such other purposes as recognised by English Law as charitable. The aims of the charity, including the issues it seeks to address and the changes or differences it seeks to make through its activities. The above objectives were continued with during the year.

#### Achievements and performance

The charity has continued to offer assistance through education, support for the poor, medical provision, wedding assistance and learning of the Jewish faith.

# **Ozar Lenetzrochim Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2023**

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#### **Financial review**

The financial results of the Charity's activities for the year reflected in the attached financial statements together with the notes thereon.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 March 2024 and signed on behalf of the board of trustees by:

Mr B. Roth  
Trustee

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Ozar Lenetzrochim Limited

#### Year ended 30 June 2023

---

I report to the trustees on my examination of the financial statements of Ozar Lenetzrochim Limited ('the charity') for the year ended 30 June 2023.

#### Responsibilities and basis of report

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:  
which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.

Charles Goldstein FCA  
Independent Examiner

103 High Street  
Waltham Cross  
Herts  
EN8 7AN

26 March 2024

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	723,216	723,216	413,619
<b>Total income</b>		<u>723,216</u>	<u>723,216</u>	<u>413,619</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Cost of charitable activities	6	717,905	717,905	410,004
Expenditure on charitable activities	7,8	5,333	5,333	7,258
<b>Total expenditure</b>		<u>723,238</u>	<u>723,238</u>	<u>417,262</u>
<b>Net expenditure and net movement in funds</b>		<u>(22)</u>	<u>(22)</u>	<u>(3,643)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(875)	(875)	2,768
<b>Total funds carried forward</b>		<u>(897)</u>	<u>(897)</u>	<u>(875)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Statement of Financial Position

30 June 2023

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	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		183	755
<b>Creditors: amounts falling due within one year</b>			
Trade creditors		540	1,080
Other creditors including taxation and social security	14	–	10
Accruals and deferred income		540	540
		<u>1,080</u>	<u>1,630</u>
<b>Net current liabilities</b>		<u>897</u>	<u>875</u>
<b>Total assets less current liabilities</b>		<u>(897)</u>	<u>(875)</u>
<b>Net liabilities</b>		<u>(897)</u>	<u>(875)</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>(897)</u>	<u>(875)</u>
<b>Total charity funds</b>	15	<u>(897)</u>	<u>(875)</u>

For the year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 26 March 2024, and are signed on behalf of the board by:

Mr B. Roth  
Trustee

---

The notes on pages 7 to 12 form part of these financial statements.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 30 June 2023

---

	<b>2023</b>	2022
	£	£
<b>Cash flows from operating activities</b>		
Net expenditure	(22)	(3,643)
<i>Adjustments for:</i>		
Interest payable and similar charges	3,303	2,900
<i>Changes in:</i>		
Trade and other creditors	(550)	40
Cash generated from operations	2,731	(703)
Interest paid	(3,303)	(2,900)
Net cash used in operating activities	<u>(572)</u>	<u>(3,603)</u>
<b>Net decrease in cash and cash equivalents</b>	(572)	(3,603)
<b>Cash and cash equivalents at beginning of year</b>	<u>755</u>	<u>4,358</u>
<b>Cash and cash equivalents at end of year</b>	<u>183</u>	<u>755</u>

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The notes on pages 7 to 12 form part of these financial statements.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 30 June 2023

---

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 103 High Street, Waltham Cross, Herts., EN8 7AN.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

There are no judgements and estimates.

##### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2023

---

#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2023

---

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% reducing balance
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#### 4. Limited by guarantee

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2023

---

##### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations received	<u>723,216</u>	<u>723,216</u>	<u>413,619</u>	<u>413,619</u>

##### 6. Cost of charitable activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Religious advancement	112,667	112,667	10,826	10,826
Maintenance and support of poor people	553,779	553,779	349,221	349,221
Educational assistance	38,192	38,192	21,268	21,268
Medical assistance	<u>13,267</u>	<u>13,267</u>	<u>28,689</u>	<u>28,689</u>
	<u>717,905</u>	<u>717,905</u>	<u>410,004</u>	<u>410,004</u>

##### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Support costs	<u>5,333</u>	<u>5,333</u>	<u>7,258</u>	<u>7,258</u>

##### 8. Expenditure on charitable activities by activity type

	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Support costs	<u>5,333</u>	<u>5,333</u>	<u>7,258</u>

##### 9. Analysis of support costs

	Analysis of support costs £	<b>Total 2023 £</b>	Total 2022 £
General office	1,969	1,969	3,226
Finance costs	<u>3,364</u>	<u>3,364</u>	<u>4,032</u>
	<u>5,333</u>	<u>5,333</u>	<u>7,258</u>

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# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2023

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#### 10. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2023</b>	2022
	£	£
Foreign exchange differences	61	1,132
	<u>        </u>	<u>        </u>

#### 11. Independent examination fees

	<b>2023</b>	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	540	540
	<u>        </u>	<u>        </u>

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 13. Tangible fixed assets

	<b>Fixtures and fittings</b>
	£
<b>Cost</b>	
At 1 July 2022	1,175
Disposals	(1,175)
<b>At 30 June 2023</b>	<u>        </u>
<b>Depreciation</b>	
At 1 July 2022	1,175
Disposals	(1,175)
<b>At 30 June 2023</b>	<u>        </u>
<b>Carrying amount</b>	
<b>At 30 June 2023</b>	<u>        </u>
At 30 June 2022	<u>        </u>

#### 14. Other creditors including taxation and social security falling due within one year

	<b>2023</b>	2022
	£	£
Other creditors	–	10
	<u>        </u>	<u>        </u>

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# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2023

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##### 15. Analysis of charitable funds

###### Unrestricted funds

	At 1 July 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
General funds	(875)	723,216	(723,238)	(897)

	At 1 July 2021	Income	Expenditure	At 30 June 2022
	£	£	£	£
General funds	2,768	413,619	(417,262)	(875)

##### 16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	183	183
Creditors less than 1 year	(1,080)	(1,080)
<b>Net liabilities</b>	<b>(897)</b>	<b>(897)</b>

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	–	–
Creditors less than 1 year	–	–
<b>Net liabilities</b>	<b>–</b>	<b>–</b>

##### 17. Analysis of changes in net debt

	At 1 Jul 2022	Cash flows	At 30 Jun 2023
	£	£	£
Cash at bank and in hand	755	(572)	183

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**Ozar Lenetzrochim Limited**

**Company Limited by Guarantee**

**Management Information**

**Year ended 30 June 2023**

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**The following pages do not form part of the financial statements.**

**Ozar Lenetzrochim Limited**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 30 June 2023**

	<b>2023</b>	2022
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations received	723,216	413,619
	<u>723,216</u>	<u>413,619</u>
<b>Total income</b>	<u>723,216</u>	<u>413,619</u>
<b>Expenditure</b>		
<b>Cost of charitable activities</b>		
Religious advancement	112,667	10,826
Maintenance and support of poor people	553,779	349,221
Educational assistance	38,192	21,268
Medical assistance	13,267	28,689
	<u>717,905</u>	<u>410,004</u>
<b>Expenditure on charitable activities</b>		
Travel expenses	520	1,388
Telephone	655	–
Accountancy fees	540	540
Bank charges	3,303	2,900
Foreign exchange gain/loss	61	1,132
Advertising	75	–
Stationery & postage	179	1,298
	<u>5,333</u>	<u>7,258</u>
<b>Total expenditure</b>	<u>723,238</u>	<u>417,262</u>
<b>Net expenditure</b>	<u>(22)</u>	<u>(3,643)</u>

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2023

---

	<b>2023</b>	2022
	£	£
<b>Expenditure on charitable activities</b>		
<b>Support costs</b>		
<b><i>Support costs</i></b>		
Travel expenses	520	1,388
Telephone	655	–
Accountancy fees	540	540
Bank charges	3,303	2,900
Foreign exchange gain/loss	61	1,132
Advertising	75	–
Stationery & postage	179	1,298
	<u>5,333</u>	<u>7,258</u>
<b>Expenditure on charitable activities</b>	<u>5,333</u>	<u>7,258</u>

**OZAR LENETZROCHIM LIMITED**

England & Wales - Charity number 1137012

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# Accounts

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COMPANY REGISTRATION NUMBER: 07292019  
CHARITY REGISTRATION NUMBER: 1137012

**Ozar Lenetzrochim Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2022**

**BRINDLEY GOLDSTEIN LIMITED**

Chartered accountants  
103 High Street  
Waltham Cross  
Herts  
EN8 7AN

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Financial Statements

Year ended 30 June 2022

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Statement of financial activities (including income and expenditure account)	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>12</b>

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# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2022

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2022.

#### Reference and administrative details

<b>Registered charity name</b>	Ozar Lenetzrochim Limited
<b>Charity registration number</b>	1137012
<b>Company registration number</b>	07292019
<b>Principal office and registered office</b>	103 High Street Waltham Cross Herts. EN8 7AN

#### The trustees

Mr B. Roth  
Mrs R. Roth  
Mr Y. Schreiber

<b>Independent examiner</b>	Charles Goldstein FCA 103 High Street Waltham Cross Herts EN8 7AN
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#### Structure, governance and management

The Charity is constituted by trust deed dated 22nd June 2010, and is a registered charity.

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.

#### Objectives and activities

The charity's objective is to promote the advancement of education and learning of the Orthodox Jewish Faith, and the relief of poverty, the provision of food and drink, and wedding assistance, and such other purposes as recognised by English Law as charitable. The aims of the charity, including the issues it seeks to address and the changes or differences it seeks to make through its activities. The above objectives were continued with during the year.

#### Achievements and performance

The charity has continued to offer assistance through education, support for the poor, medical provision, wedding assistance and learning of the Jewish faith.

# **Ozar Lenetzrochim Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2022**

---

#### **Financial review**

The financial results of the Charity's activities for the year reflected in the attached financial statements together with the notes thereon.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 March 2023 and signed on behalf of the board of trustees by:

Mr B. Roth  
Trustee

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Ozar Lenetzrochim Limited

#### Year ended 30 June 2022

---

I report to the trustees on my examination of the financial statements of Ozar Lenetzrochim Limited ('the charity') for the year ended 30 June 2022.

#### **Responsibilities and basis of report**

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:  
which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.

Charles Goldstein FCA  
Independent Examiner

103 High Street  
Waltham Cross  
Herts  
EN8 7AN

21 March 2023

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2022

---

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	413,619	413,619	251,819
<b>Total income</b>		<u>413,619</u>	<u>413,619</u>	<u>251,819</u>
<b>Expenditure</b>				
Expenditure on charitable activities:				
	6,7	417,262	417,262	248,622
<b>Total expenditure</b>		<u>417,262</u>	<u>417,262</u>	<u>248,622</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(3,643)</u>	<u>(3,643)</u>	<u>3,197</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		2,768	2,768	(429)
<b>Total funds carried forward</b>		<u>(875)</u>	<u>(875)</u>	<u>2,768</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

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The notes on pages 6 to Error! Bookmark not defined. form part of these financial statements.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Statement of Financial Position

30 June 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		755	4,358
<b>Creditors: amounts falling due within one year</b>			
Trade creditors		1,080	960
Other creditors including taxation and social security	15	10	90
Accruals and deferred income		540	540
		<u>1,630</u>	<u>1,590</u>
<b>Net current liabilities</b>		<u>(875)</u>	<u>2,768</u>
<b>Total assets less current liabilities</b>		<u>(875)</u>	<u>2,768</u>
<b>Net liabilities</b>		<u>(875)</u>	<u>2,768</u>
<b>Funds of the charity</b>			
Unrestricted funds		(875)	2,768
<b>Total charity funds</b>	16	<u>(875)</u>	<u>2,768</u>

For the year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 March 2023, and are signed on behalf of the board by:

Mr B. Roth  
Trustee

The notes on pages 6 to Error! Bookmark not defined. form part of these financial statements.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 30 June 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 103 High Street, Waltham Cross, Herts., EN8 7AN.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

There are no judgements and estimates.

##### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2022

---

#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.



# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2022

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##### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations received	413,619	413,619	251,819	251,819
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

##### 6. Cost of charitable activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Religious Advancement	10,826	10,826	3,018	3,018
Maintenance and support of poor people	349,221	349,221	222,012	222,012
Educational assistance	21,268	21,268	20,563	20,563
Medical assistance	28,688	28,688	1,383	1,383
	<u>410,003</u>	<u>410,003</u>	<u>246,976</u>	<u>246,976</u>

##### 7. Analysis of support costs

	<b>Total 2022 £</b>	Total 2021 £
General office	–	1,105

##### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	<b>2022 £</b>	2021 £
Foreign exchange differences	<u>1,132</u>	<u>–</u>

##### 9. Independent examination fees

	<b>2022 £</b>	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>540</u>	<u>540</u>

##### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

---

#### 11. Tangible fixed assets

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
At 1 July 2021 and 30 June 2022	1,175
<b>Depreciation</b>	
At 1 July 2021 and 30 June 2022	1,175
<b>Carrying amount</b>	
At 30 June 2022	–
At 30 June 2021	–

#### 12. Other creditors including taxation and social security falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	10	90

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At			At
	1 July 2021	Income	Expenditure	30 June 2022
	£	£	£	£
General funds	2,768	413,619	(417,262)	(875)

  

	At			At
	1 July 2020	Income	Expenditure	30 June 2021
	£	£	£	£
General funds	(429)	251,819	(248,622)	2,768

**Ozar Lenetzrochim Limited**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 30 June 2022**

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**The following pages do not form part of the financial statements.**

**Ozar Lenetzrochim Limited**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 30 June 2022**

	<b>2022</b>	2021
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations received	413,619	251,819
	<u>          </u>	<u>          </u>
<b>Total income</b>	<u>413,619</u>	<u>251,819</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Stationary & Postage	1,299	–
Travel Expenses	1,388	–
Accountancy Fees	540	–
Bank Charges	2,900	–
Foreign exchange gain/loss	1,132	–
	<u>7,259</u>	<u>          </u>
<b>Cost of charitable activities</b>		
Religious Advancement	10,826	3,018
Maintenance and support of poor people	349,221	222,012
Educational assistance	21,268	20,563
Medical assistance	28,688	1,383
	<u>410,003</u>	<u>246,976</u>
<b>Other expenditure</b>		
Other expenditure	–	1,646
	<u>          </u>	<u>          </u>
<b>Total expenditure</b>	<u>417,262</u>	<u>248,622</u>
<b>Net (expenditure)/income</b>	<u>(3,643)</u>	<u>3,197</u>

**OZAR LENETZROCHIM LIMITED**

England & Wales - Charity number 1137012

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# Accounts

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COMPANY REGISTRATION NUMBER: 07292019  
CHARITY REGISTRATION NUMBER: 1137012

**Ozar Lenetzrochim Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2021**

**BRINDLEY GOLDSTEIN LIMITED**

Chartered accountants  
103 High Street  
Waltham Cross  
Herts  
EN8 7AN

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Financial Statements

Year ended 30 June 2021

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Detailed statement of financial activities	<b>13</b>

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# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 30 June 2021

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2021.

#### Reference and administrative details

<b>Registered charity name</b>	Ozar Lenetzrochim Limited
<b>Charity registration number</b>	1137012
<b>Company registration number</b>	07292019
<b>Principal office and registered office</b>	103 High Street Waltham Cross Herts. EN8 7AN

#### The trustees

Mr B. Roth  
Mrs R. Roth

<b>Independent examiner</b>	Charles Goldstein FCA 103 High Street Waltham Cross Herts EN8 7AN
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#### Structure, governance and management

The Charity is constituted by trust deed dated 22nd June 2010, and is a registered charity.

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.

#### Objectives and activities

The charity's objective is to promote the advancement of education and learning of the Orthodox Jewish Faith, and the relief of poverty, the provision of food and drink, and wedding assistance, and such other purposes as recognised by English Law as charitable. The aims of the charity, including the issues it seeks to address and the changes or differences it seeks to make through its activities. The above objectives were continued with during the year.

#### Achievements and performance

The charity has continued to offer assistance through education, support for the poor, medical provision, wedding assistance and learning of the Jewish faith.

# **Ozar Lenetzrochim Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2021**

---

#### **Financial review**

The financial results of the Charity's activities for the year reflected in the attached financial statements together with the notes thereon.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 March 2022 and signed on behalf of the board of trustees by:

Mr B. Roth  
Trustee

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Ozar Lenetzrochim Limited

#### Year ended 30 June 2021

---

I report to the trustees on my examination of the financial statements of Ozar Lenetzrochim Limited ('the charity') for the year ended 30 June 2021.

#### **Responsibilities and basis of report**

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:  
which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.

Charles Goldstein FCA  
Independent Examiner

103 High Street  
Waltham Cross  
Herts  
EN8 7AN

29 March 2022

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2021

---

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	251,819	251,819	170,524
<b>Total income</b>		<u>251,819</u>	<u>251,819</u>	<u>170,524</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Cost of charitable activities	6	246,976	246,976	168,814
Other expenditure	9	1,646	1,646	1,368
<b>Total expenditure</b>		<u>248,622</u>	<u>248,622</u>	<u>170,182</u>
<b>Net income and net movement in funds</b>		<u>3,197</u>	<u>3,197</u>	<u>342</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(429)	(429)	(680)
<b>Total funds carried forward</b>		<u>2,768</u>	<u>2,768</u>	<u>(338)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 6 to 11 form part of these financial statements.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Statement of Financial Position

30 June 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		4,358	1,041
<b>Creditors: amounts falling due within one year</b>			
Trade creditors		960	840
Other creditors including taxation and social security	14	90	90
Accruals and deferred income		540	540
		<u>1,590</u>	<u>1,470</u>
<b>Net current assets</b>		<u>2,768</u>	<u>(429)</u>
<b>Total assets less current liabilities</b>		<u>2,768</u>	<u>(429)</u>
<b>Net assets</b>		<u>2,768</u>	<u>(429)</u>
<b>Funds of the charity</b>			
Unrestricted funds		2,768	(429)
<b>Total charity funds</b>	15	<u>2,768</u>	<u>(429)</u>

For the year ending 30 June 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 29 March 2022, and are signed on behalf of the board by:

Mr B. Roth  
Trustee

The notes on pages 6 to 11 form part of these financial statements.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 30 June 2021

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 103 High Street, Waltham Cross, Herts., EN8 7AN.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

There are no judgements and estimates.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2021

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2021

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     15% reducing balance

#### 4. Limited by guarantee

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2021

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##### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations received	251,819	251,819	170,524	170,524

##### 6. Cost of charitable activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Religious Advancement	3,018	3,018	–	–
Maintenance and support of poor people	222,012	222,012	98,688	98,688
Educational assistance	20,563	20,563	55,692	55,692
Medical assistance	1,383	1,383	1,617	1,617
Wedding assistance	–	–	12,817	12,817
	<u>246,976</u>	<u>246,976</u>	<u>168,814</u>	<u>168,814</u>

##### 7. Analysis of support costs

	Analysis of support costs activity 1 £	<b>Total 2021 £</b>	Total 2020 £
Bank charges & Travel costs	1,105	1,105	828

##### 8. Analysis of grants

	<b>2021 £</b>	2020 £
<b>Grants distributed</b>		
Grants distributed	246,976	168,814
Total grants	<u>246,976</u>	<u>168,814</u>

##### 9. Other expenditure

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Other expenditure	1,646	1,646	1,368	1,368

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# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2021

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#### 10. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	–	91

#### 11. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	540	540

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 13. Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 July 2020 and 30 June 2021	1,175
<b>Depreciation</b>	
At 1 July 2020 and 30 June 2021	1,175
<b>Carrying amount</b>	
At 30 June 2021	–
At 30 June 2020	–

#### 14. Other creditors including taxation and social security falling due within one year

	2021 £	2020 £
Other creditors	90	90

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# Ozar Lenetzrochim Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2021

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#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2020	Income £	Expenditure £	At 30 June 2021 £
General funds	(429)	<u>251,819</u>	<u>(248,622)</u>	<u>2,768</u>

	At 1 July 2019	Income £	Expenditure £	At 30 June 2020 £
General funds	(680)	<u>170,524</u>	<u>(170,182)</u>	<u>(338)</u>

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Creditors less than 1 year	<u>-</u>	<u>-</u>

	Unrestricted Funds £	Total Funds 2020 £
Creditors less than 1 year	<u>(430)</u>	<u>(430)</u>

#### 17. Related parties

**Ozar Lenetzrochim Limited**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 30 June 2021**

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**The following pages do not form part of the financial statements.**

**Ozar Lenetzrochim Limited**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 30 June 2021**

	<b>2021</b>	2020
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations received	251,819	170,524
	<u>251,819</u>	<u>170,524</u>
<b>Total income</b>	<u>251,819</u>	<u>170,524</u>
<b>Expenditure</b>		
<b>Cost of charitable activities</b>		
Religious Advancement	3,018	–
Maintenance and support of poor people	222,012	98,688
Educational assistance	20,563	55,692
Medical assistance	1,383	1,617
Wedding assistance	–	12,817
	<u>246,976</u>	<u>168,814</u>
<b>Other expenditure</b>		
Other expenditure	1,646	1,368
	<u>1,646</u>	<u>1,368</u>
<b>Total expenditure</b>	<u>248,622</u>	<u>170,182</u>
<b>Net income</b>	<u>3,197</u>	<u>342</u>