

OHR CHODOSH – THE NEW LIGHT TRUST LIMITED

England & Wales · Charity number 1140329

Details

Other names NEW LIGHT TRUST

Status Registered

Legal form Charitable company

Company number [07438246](#)

Registered 2011-02-10

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

Contact

Address 7 Rowan Way
Salford
M7 4EH

Phone 01614253116

Email hebrewpublishing@gmail.com

Activities

Objects: TO ADVANCE THE ORTHODOX JEWISH FAITH FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING FACILITIES FOR RELIGIOUS STUDIES AND COMMUNAL ACTIVITIES AND PUBLISHING AND DISTRIBUTING RELIGIOUS TEXTS

Activities: a. To advance the orthodox Jewish faith for the public benefit in particular but not exclusively by providing facilities for religious studies and communal activities b. Publishing and distributing religious texts

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30		-	-	-
2023-11-30		-	-	-
2022-11-30	£70,935	£83,760		-
2021-11-30	£126,497	£195,912		-
2020-11-30	£60,862	£38,495		-
2019-11-30	£31,912	£39,919		-
2018-11-30	£58,930	£51,810		-

Trustees

Name	Role	Appointed
CHAVA LEAH OLEWSKI		
SHLOMA OLEWSKI		

OHR CHODOSH · THE NEW LIGHT TRUST LIMITED

England & Wales - Charity number 1140329

Accounts

**OHR CHODOSH - THE NEW LIGHT TRUST LTD
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022**

Sefton Yodaiken & Co. Ltd
Chartered Accountants
c/o Fairways House
George Street
Prestwich
M25 9WS

Ohr Chodosh - The New Light Trust Ltd
Directors' Report and Unaudited Financial Statements
For The Year Ended 30 November 2022

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**Ohr Chodosh - The New Light Trust Ltd
Company Information
For The Year Ended 30 November 2022**

Directors	Mr Shlomo Olewski Rabbi Isaac Goldberg
Company Number	7438246
Registered Office	Fairways House George Street Prestwich M25 9WS
Accountants	Sefton Yodaiken & Co. Ltd Chartered Accountants c/o Fairways House George Street Prestwich M25 9WS

Ohr Chodosh - The New Light Trust Ltd
Company No. 7438246
Directors' Report For The Year Ended 30 November 2022

The directors present their report and the financial statements for the year ended 30 November 2022.

Directors

The directors who held office during the year were as follows:

Mr Shlomo Olewski

Rabbi Isaac Goldberg

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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.

On behalf of the board

Mr Shlomo Olewski

Director

25/10/2023

**Ohr Chodosh - The New Light Trust Ltd
Accountant's Report
For The Year Ended 30 November 2022**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 November 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

25/10/2023

Sefton Yodaiken & Co. Ltd
Chartered Accountants
c/o Fairways House
George Street
Prestwich
M25 9WS

Ohr Chodosh - The New Light Trust Ltd
Income and Expenditure Account
For The Year Ended 30 November 2022

	Notes	2022	2021
		£	£
TURNOVER		70,935	126,497
GROSS SURPLUS		70,935	126,497
Administrative expenses		(83,760)	(195,313)
OPERATING DEFICIT		(12,825)	(68,816)
Interest payable and similar charges		-	(599)
DEFICIT FOR THE FINANCIAL YEAR		(12,825)	(69,415)

The notes on pages 6 to 7 form part of these financial statements.

Ohr Chodosh - The New Light Trust Ltd
Balance Sheet
As At 30 November 2022

	Notes	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Debtors	4	9,000		9,000	
Investments	5	11,350		11,350	
Cash at bank and in hand		1,160		1,912	
		21,510		22,262	
Creditors: Amounts Falling Due Within One Year	6	(17,190)		(5,117)	
NET CURRENT ASSETS (LIABILITIES)			4,320		17,145
TOTAL ASSETS LESS CURRENT LIABILITIES			4,320		17,145
Creditors: Amounts Falling Due After More Than One Year	7		(47,491)		(47,491)
			(43,171)		(30,346)
NET LIABILITIES			(43,171)		(30,346)
Income and Expenditure Account			(43,171)		(30,346)
MEMBERS' FUNDS			(43,171)		(30,346)

For the year ending 30 November 2022 the 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 company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors 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

Mr Shlomo Olewski

Director

25/10/2023

The notes on pages 6 to 7 form part of these financial statements.

Ohr Chodosh - The New Light Trust Ltd
Notes to the Financial Statements
For The Year Ended 30 November 2022

1. General Information

Ohr Chodosh - The New Light Trust Ltd is a private company, limited by guarantee, incorporated in England & Wales, registered number 7438246. The registered office is Fairways House, George Street, Prestwich, M25 9WS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2021: 1)

4. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	9,000	9,000
	9,000	9,000
	9,000	9,000

5. Current Asset Investments

	2022	2021
	£	£
Short term deposits	11,350	11,350
	11,350	11,350
	11,350	11,350

6. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	1,050	650
Other taxes and social security	5,041	2,967
Other creditors	9,599	-
Directors' loan accounts	1,500	1,500
	17,190	5,117
	17,190	5,117

Ohr Chodosh - The New Light Trust Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2022

7. Creditors: Amounts Falling Due After More Than One Year

	2022	2021
	£	£
Bank loans	47,491	47,491
	<u>47,491</u>	<u>47,491</u>
	<u><u>47,491</u></u>	<u><u>47,491</u></u>

8. 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.

Ohr Chodosh - The New Light Trust Ltd
Detailed Income and Expenditure Account
For The Year Ended 30 November 2022

	2022		2021	
	£	£	£	£
TURNOVER				
Grants and subsidies received		70,935		126,497
GROSS SURPLUS		70,935		126,497
Administrative Expenses				
Wages and salaries	11,673		18,967	
Travel expenses	737		2,500	
Printing, postage and stationery	5,000		7,763	
Telecommunications	220		650	
Accountancy fees	400		400	
Commissions payable	28,725		64,375	
Research and development costs	-		11,000	
Bank charges	303		36	
Charitable donations	23,507		88,386	
Other office costs	2,131		1,059	
Sundry expenses	64		177	
Editing costs	11,000		-	
		(83,760)		(195,313)
OPERATING DEFICIT		(12,825)		(68,816)
Interest payable and similar charges				
Bank loan interest	-		599	
		-		(599)
DEFICIT FOR THE FINANCIAL YEAR		(12,825)		(69,415)

OHR CHODOSH · THE NEW LIGHT TRUST LIMITED

England & Wales - Charity number 1140329

Accounts

Company Registration No. 07438246 (England and Wales)
Charity Registration No. 1140329

OHR CHODOSH - THE NEW LIGHT TRUST LTD

(A Company Limited by Guarantee)

Financial Statements

For the year ended 30 November 2021

SEFTON YODAIKEN & CO
CHARTERED ACCOUNTANTS
Fairways House
George Street Prestwich
Manchester
M25 9WS

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Charity Information

Board of Trustees

Isaac Goldberg (Director only)
Shlomo Olewski (Director)
Chava L Olewski (Secretary)

Administration Address

7 Rowan Way
Salford Manchester
M7 4EH

Charity Number

1140329

Company Registration Number

7438246 (England and Wales)

Accountants

Sefton Yodaiken & Co.
Chartered Accountants
Fairways House
George Street
Prestwich M25 9WS

Report to the Director's/Trustees

The director's and trustees have pleasure in presenting their report and financial statements to the Company/Charity for the year ended 30 November 2021.

The director's and trustees have adopted the provisions of the Statement Of Recommended Practice (SORP) "Accounting and Reporting by Charities" (Charities SORP FRS 102) in preparing the annual report and financial statements of the charity.

The Trustees in office throughout the year were Rabbi Shlomo Olewski and Mrs Chava L Olewski.

Rabbi Isaac Goldberg and Rabbi Shlomo Olewski are also director's and Mrs Chava L Olewski is also secretary for the purposes of company law. All trustees give of their time freely and no trustee remuneration was paid in the year.

Reference and Administration

Reference and administration details are shown in the schedule of members of the board and professional advisers on page 2 of the financial statements.

Structure, governance and management

Ohr Chodosh - The New Light Trust Ltd is a company limited by guarantee incorporated on 12 November 2010 and is governed by its memorandum and articles of association.

The director's and trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full director's and trustees meetings.

Day to day management of activities is the responsibility of the manager, supported by administrative staff and a team of professionals and volunteers.

Charitable Objects

- a. To advance the orthodox Jewish faith for the public benefit in particular but not exclusively by providing facilities for religious studies and communal activities.
- b. Publishing and distributing religious texts.

Achievements

The trustee's are pleased to report the charity's successful accomplishments during the year. These include raising £126,497, reprinting and publishing a range of valuable Torah text and distributing £88,386 grants to religious institutions.

In setting our objectives and planning our activities the trustee's have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on fee charging.

Report to the Director's and Trustees (cont'd...)

Grants and Donations Received

None of this valuable work would be possible without the ongoing support of our founders who have trust in our organisation. We gratefully acknowledge receipt of the grants and donations from them.

Reserves Policy

The trustee's retain reserves as necessary and where appropriate, consolidate funds in order to enable the charity to meet future needs or to make more substantial grants which they feel to be appropriate.

Responsibilities of the Director's and Trustees

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources including income and expenditure for the financial year.

In preparing those financial statements, the director's/trustees should follow best practice and:

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

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

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

Approved by the director's and trustees on 23 August 2022.

Mr S Olewski
Trustee

**Independent examiners report for the trustees
For the year ended 30 November 2021**

I report on the accounts of the Trust for the year ended 30 November 2021 which are set out on pages 6 to 7.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
 - (i) to keep accounting records in accordance with section 130 of the Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. S. Yodaiken

23 August 2022

Sefton Yodaiken & Co Fairways House George Street Prestwich, M25 9WS

**Statement of Financial Activities
For the year ended 30 November 2021**

	Notes	2021 £	2020 £
<i>Incoming resources</i>			
Donations	2	126,497	60,861
Investment income	3	---	1
		-----	-----
Total incoming resources		126,497	60,862
		-----	-----
<i>Resources expenditure</i>			
Grants paid		88,386	3,813
Administrative expenses	4	107,126	34,432
Governance costs	5	400	250
		-----	-----
Total expenditure		195,912	38,495
		-----	-----
Net surplus/(deficit) for the year		(69,415)	22,367
Surplus B/F		39,069	16,702
		-----	-----
Surplus C/F		(30,346)	39,069
		=====	=====

•Ohr Chodosh – The New Light Trust Ltd•

Balance Sheet as at 30 November 2021

	Notes	2021 £	2020 £
Current assets			
Debtors		9,000	53,485
Investments	6	11,350	---
Cash at bank and in hand		1,912	36,084
		-----	-----
		22,262	89,569
Creditors: due in one year	7	(5,117)	(500)
		-----	-----
Net current assets		17,145	89,069
Bank loan		(47,491)	(50,000)
		-----	-----
		(30,346)	39,069
		=====	=====
Accumulated funds			
Unrestricted		(30,346)	39,069
		=====	=====

In preparing these financial statements:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred under section 477 of the Companies Act 2006;
- (b) The members have not required the company to obtain an audit of its financial statements in accordance with section 476 of the Companies Act 2006, and
- (c) The directors acknowledge their responsibilities for:
 - (i) complying with the requirements of the Act with respect to accounting records and for the preparation of accounts and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the Board on 23 August 2022.

Mr. S Olewski
Trustee

**Notes to the Financial Statements
For the year ended 30 November 2021**

1. Accounting Policies

1.1 Accounting Conventions

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the charities statement of recommended practise on accounting by charities (Charities SORP FRS 102) and the Charities Act 2011).

2. Voluntary income

	2021	2020
	£	£
Donations	126,497	60,861
	=====	=====

3. Investment income

	2021	2020
	£	£
Bank interest received	---	1
	=====	=====

4. Administrative Expenses

	2021	2020
	£	£
Printing and shipping costs	7,763	33,542
Wages and salaries	18,967	---
Commissions	64,375	---
Research and development costs	11,000	---
Office expenses	1,059	---
Telephone	650	732
Travel and accommodation	2,500	---
Bank charges and interest	635	144
Sundry	177	14
	-----	-----
	107,126	34,432
	=====	=====

5. Governance Costs

	2021	2020
	£	£
Accountancy	400	250
	=====	=====

**Notes to the Financial Statements
For the year ended 30 November 2021**

6. Investments

	2021	2020
	£	£
Short term cash deposits	11,350	---
	=====	=====

7. Creditors: amounts due within one year

	2021	2020
	£	£
Trade creditors	650	500
Other taxes and social security	2,967	---
Directors loan account	1,500	---
	-----	-----
	5,117	500
	=====	=====

8. Trustees

No remuneration was paid and no expenses were reimbursed to the trustees during the year.

9. Taxation

The company is non profit making and a registered charity and as such there is no corporation tax.

OHR CHODOSH · THE NEW LIGHT TRUST LIMITED

England & Wales - Charity number 1140329

Accounts

Company Registration No. 07438246 (England and Wales)
Charity Registration No. 1140329

OHR CHODOSH - THE NEW LIGHT TRUST LTD

(A Company Limited by Guarantee)

Financial Statements

For the year ended 30 November 2020

**SEFTON YODAIKEN & CO
CHARTERED ACCOUNTANTS**

Fairways House
George Street Prestwich
Manchester
M25 9WS

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Charity Information

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Isaac Goldberg (Director only)
Shlomo Olewski (Director)
Chava L Olewski (Secretary)

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7 Rowan Way
Salford Manchester
M7 4EH

Charity Number

1140329

Company Registration Number

7438246 (England and Wales)

Accountants

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Chartered Accountants
Fairways House
George Street
Prestwich M25 9WS

Report to the Director's/Trustees

The director's and trustees have pleasure in presenting their report and financial statements to the Company/Charity for the year ended 30 November 2020.

The director's and trustees have adopted the provisions of the Statement Of Recommended Practice (SORP) "Accounting and Reporting by Charities" (Charities SORP FRS 102) in preparing the annual report and financial statements of the charity.

The Trustees in office throughout the year were Rabbi Shlomo Olewski and Mrs Chava L Olewski.

Rabbi Isaac Goldberg and Rabbi Shlomo Olewski are also director's and Mrs Chava L Olewski is also secretary for the purposes of company law. All trustees give of their time freely and no trustee remuneration was paid in the year.

Reference and Administration

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Structure, governance and management

Ohr Chodosh - The New Light Trust Ltd is a company limited by guarantee incorporated on 12 November 2010 and is governed by its memorandum and articles of association.

The director's and trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full director's and trustees meetings.

Day to day management of activities is the responsibility of the manager, supported by administrative staff and a team of professionals and volunteers.

Charitable Objects

- a. To advance the orthodox Jewish faith for the public benefit in particular but not exclusively by providing facilities for religious studies and communal activities.
- b. Publishing and distributing religious texts.

Achievements

The trustee's are pleased to report the charity's successful accomplishments during the year. These include raising £60,861, reprinting and publishing a range of valuable Torah text and distributing £3,813 grants to religious institutions.

In setting our objectives and planning our activities the trustee's have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on fee charging.

Report to the Director's and Trustees (cont'd...)

Grants and Donations Received

None of this valuable work would be possible without the ongoing support of our founders who have trust in our organisation. We gratefully acknowledge receipt of the grants and donations from them.

Reserves Policy

The trustee's retain reserves as necessary and where appropriate, consolidate funds in order to enable the charity to meet future needs or to make more substantial grants which they feel to be appropriate.

Responsibilities of the Director's and Trustees

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources including income and expenditure for the financial year.

In preparing those financial statements, the director's/trustees should follow best practice and:

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

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

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

Approved by the director's and trustees on 29 June 2021.

Mr S Olewski
Trustee

Independent examiners report for the trustees For the year ended 30 November 2020

I report on the accounts of the Trust for the year ended 30 November 2020 which are set out on pages 6 to 7.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
 - (I) to keep accounting records in accordance with section 130 of the Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. S. Yodaiken

29 June 2021

Sefton Yodaiken & Co Fairways House George Street Prestwich, M25 9WS

Statement of Financial Activities
For the year ended 30 November 2020

	Notes	2020 £	2019 £
<i>Incoming resources</i>			
Donations	2	60,861	31,912
Investment income	3	1	2
		-----	-----
Total incoming resources		60,862	31,914
		-----	-----
<i>Resources expenditure</i>			
Grants paid		3,813	3,118
Administrative expenses	4	34,432	36,551
Governance costs	5	250	250
		-----	-----
Total expenditure		38,495	39,919
		-----	-----
Net surplus/(deficit) for the year		22,367	(8,005)
Surplus B/F		16,702	24,707
		-----	-----
Surplus C/F		39,069	16,702
		=====	=====

•Ohr Chodosh - The New Light Trust Ltd•

Balance Sheet as at 30 November 2020

	Notes	2020 £	2019 £
Current assets			
Debtors		53,485	6,500
Cash at bank and in hand		36,084	10,452
		-----	-----
		89,569	16,952
Creditors: due in one year	6	(500)	(250)
		-----	-----
Net current assets		89,069	16,702
Bank loan		(50,000)	---
		-----	-----
		39,069	16,702
		=====	=====
Accumulated funds			
Unrestricted		39,069	16,702
		=====	=====

In preparing these financial statements:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred under section 477 of the Companies Act 2006;
- (b) The members have not required the company to obtain an audit of its financial statements in accordance with section 476 of the Companies Act 2006, and
- (c) The directors acknowledge their responsibilities for:
 - (i) complying with the requirements of the Act with respect to accounting records and for the preparation of accounts and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the Board on 29 June 2021.

Mr. S Olewski
Trustee

**Notes to the Financial Statements
For the year ended 30 November 2020**

1. Accounting Policies

1.1 Accounting Conventions

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the charities statement of recommended practise on accounting by charities (Charities SORP FRS 102) and the Charities Act 2011).

2. Voluntary income

	2020	2019
	£	£
Donations	60,861	31,912
	=====	=====

Donations include those that were pledged by individuals however were not yet received by the charity as at the balance sheet date of 30 November 2020.

3. Investment income

	2020	2019
	£	£
Bank interest received	1	2
	=====	=====

4. Administrative Expenses

	2020	2019
	£	£
Printing and shipping costs	33,542	34,413
Telephone	732	867
Travel and accommodation	---	1,164
Bank charges	144	44
Sundry	14	63
	-----	-----
	34,432	36,551
	=====	=====

5. Governance Costs

	2020	2019
	£	£
Accountancy	250	250
	=====	=====

**Notes to the Financial Statements
For the year ended 30 November 2020**

6. Creditors: amounts due within one year

	2020	2019
	£	£
Trade creditors	500	250
	=====	=====

7. Trustees

No remuneration was paid and no expenses were reimbursed to the trustees during the year.

8. Taxation

The company is non profit making and a registered charity and as such there is no corporation tax.