

**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**

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<b>Directors</b>	Mr Shlomo Olewski Rabbi Isaac Goldberg
<b>Company Number</b>	7438246
<b>Registered Office</b>	Fairways House George Street Prestwich M25 9WS
<b>Accountants</b>	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**

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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

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Mr Shlomo Olewski

Director

25/10/2023

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

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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

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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**

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

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

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

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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**

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**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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	9,000	9,000
	<u>9,000</u>	<u>9,000</u>

**5. Current Asset Investments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Short term deposits	11,350	11,350
	<u>11,350</u>	<u>11,350</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	<u>17,190</u>	<u>5,117</u>

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

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

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

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	2022		2021
	£	£	£
<b>TURNOVER</b>			
Grants and subsidies received		70,935	126,497
<b>GROSS SURPLUS</b>		70,935	126,497
<b>Administrative Expenses</b>			
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		-
	<u>          </u>	<u>          </u>	<u>          </u>
		(83,760)	(195,313)
<b>OPERATING DEFICIT</b>		(12,825)	(68,816)
<b>Interest payable and similar charges</b>			
Bank loan interest	-		599
	<u>          </u>	<u>          </u>	<u>          </u>
		-	(599)
<b>DEFICIT FOR THE FINANCIAL YEAR</b>		<u>          </u>	<u>          </u>
		(12,825)	(69,415)