

DARCHEI TORAH LIMITED

England & Wales · Charity number 1140795

Details

Status	Registered
Legal form	Charitable company
Company number	07328533
Registered	2011-03-11
Register	View on the Charity Commission register

Contact

Address 7 The Crescent
Radford Street
Salford
M7 4JR

Phone 07855 744865

Activities

Objects: I) THE ADVANCEMENT OF ORTHODOX JEWISH EDUCATION PRIMARILY BY ESTABLISHING MANAGING AND MAINTAINING A TALMUDICAL COLLEGE IN LOWER BROUGHTON MANCHESTERII) THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES AS ARE FOR THE BENEFIT OF THE PUBLIC ACCORDING TO THE LAWS OF ENGLAND AND WALES, INCLUDING BUT NOT BY WAY OF LIMITATION THROUGH THE PROVISION OF BOTH IN-HOUSE AND OUTWARD-BOUND TRAINING AND LIFE-SKILLS COURSES FOR YOUNG PEOPLE IN FIRST AID, COMMUNICATIONS SKILL, LIFE-SAVING, OUTDOOR PURSUITS AND SUCH OTHER RECREATIONAL AND LEASURE-TIME ACTIVITIES AND LEARNING OPPORTUNITIES AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE, WITH THE OBJECT OF DEVELOPING THE CAPACITY AND CAPABILITIES OF YOUNG PEOPLE AND ASSISTING THEM TO GROW TO FULL MATURITY AND PARTICIPATE IN SOCIETY AS RESPONSIBLE INDIVIDUALS.

Activities: Providing Educational services

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** SALFORD
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£239,825	£170,611	-	-
2024-07-31	£163,397	£160,029	-	-
2023-07-31	£243,151	£225,064	-	-
2022-07-31	£287,346	£222,183	-	-
2021-07-31	£190,931	£128,225	-	-

Trustees

Name	Role	Appointed
Eliyohu Goldman		2024-11-01
Isaac Dov Leitner		2013-12-26
NECHEMIA JAFFE		

DARCHEI TORAH LIMITED

England & Wales - Charity number 1140795

Accounts

07328533

CHARITY REGISTERED NUMBER:1140795

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

BROOKS & CO.
CHARTERED ACCOUNTANTS
27 STANLEY ROAD
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

DARCHEI TORAH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 07328533

Registered Charity Number: 1140795

Chairman: A Y Goldman

Treasurer: Y Hassell

Director: E Goldman
N Jaffe
I D Leitner

Trustees: E Goldman
N Jaffe
I D Leitner

Secretary: Y Hassell

Registered Office: 7 The Crescent
Radford Street
Salford
M7 4JR

Accountants: Brooks & Co.
Chartered Accountants
27 Stanley Road
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

DARCHEI TORAH LIMITED

FOR THE YEAR ENDED 31 JULY 2025

CONTENTS

	Page
Charity - Trustees Report	1
Independent Examiner's Report	4
Balance sheet	6
Statement of financial activities	8
Schedule of funds	9
Notes	10

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 July 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 30 July 2010.

Appointment of trustees

The trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed and removed by the sponsoring employer.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Two trustees are elected annually by the members of the company attending the AGM and serve for a period of two years.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and accounts. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

There were no related party transactions.

Relationships with other groups, charities and individuals

There were no relationships with other groups or charities.

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JULY 2025

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Volunteers

Many volunteers give up their time to help. We are greatly indebted to these volunteers for their commitment and support.

Objectives and activities

The principal activity of the company is that of providing education.

Achievements and performance

Despite the current economic climate, the company has realised a surplus, which is satisfactory.

Financial review

Plans for future periods

It is hoped that all running costs will be covered by private donations.

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JULY 2025

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 19 April 2026 and signed on its behalf.

.....
E Goldman, N Jaffe, I D Leitner
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DARCHEI TORAH LIMITED
FOR THE YEAR ENDED 31 JULY 2025

I report on the accounts which are set out on pages 6 to 15

Respective responsibilities of the Council and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. 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. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state 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 Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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:
 - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b. 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DARCHEI TORAH LIMITED (Continued)

FOR THE YEAR ENDED 31 JULY 2025

.....

Dated: 19 April 2026

Brooks & Co.

Chartered Accountants

27 Stanley Road

Salford

M7 4FR

Telephone: 0161 795 7577

email: goldmanmr@gmail.com

Web: brooksandcoaccountantssalford.co.uk

COMPANY NUMBER: 07328533

DARCHEI TORAH LIMITED

BALANCE SHEET

AT 31 JULY 2025

	Note	2025		2024	
		£	£	£	£
Tangible fixed assets					
Tangible assets	6		846,591		846,592
Current assets					
Debtors	7	89,100		6,600	
Investments		100,752		-	
Bank Accounts		9,186		57,999	
		<u>199,038</u>		<u>64,599</u>	
Creditors					
Amounts falling due within one year	8	83,508		624	
		<u>83,508</u>		<u>624</u>	
Net current assets			115,530		63,975
Total assets less current liabilities			<u>962,121</u>		<u>910,567</u>
Long term Loans					
Unity Trust Bank Mortgage	8		(305,034)		(322,693)
			<u>(305,034)</u>		<u>(322,693)</u>
Net assets			<u>£ 657,087</u>		<u>£ 587,874</u>
Capital funds					
Unrestricted funds			657,087		587,874
			<u>657,087</u>		<u>587,874</u>
Total funds			<u>£ 657,087</u>		<u>£ 587,874</u>

For the year ending 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts 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 accounts.

COMPANY NUMBER: 07328533

DARCHEI TORAH LIMITED (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 19 April 2026 and signed on its behalf.

.....
I D Leitner

The annexed notes form part of these financial statements.

DARCHEI TORAH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2025

	Unrest'd Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income and fees	84,647	84,647	21,444
Office rental income	4,858	4,858	130,795
Grants and sundry income	150,320	150,320	11,158
Total incoming resources	<u>239,825</u>	<u>239,825</u>	<u>163,397</u>
Resources expended			
Cost of generating voluntary income and fees	130,011	130,011	128,918
Sundries	14,160	14,160	9,578
Governance Costs	26,440	26,440	21,533
Total resources expended	<u>170,611</u>	<u>170,611</u>	<u>160,029</u>
Net movement in funds	69,214	69,214	3,368
Total funds brought forward	<u>£ 587,873</u>	<u>£ 587,873</u>	<u>584,506</u>
Total funds carried forward	<u>£ 657,087</u>	<u>£ 657,087</u>	<u>£ 587,874</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

DARCHEI TORAH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 JULY 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance Brought Forward	587,873		584,506	
Surplus for the year	69,214		3,368	
	<u> </u>		<u> </u>	
		657,087		587,874
		<u> </u>		<u> </u>
Total funds at 31 July 2025		£ 657,087		£ 587,874
		<u> </u>		<u> </u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1. Accounting policies

The financial statements are prepared under the historical cost convention, as modified by the inclusion of investments at market value and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

2. Turnover

Turnover is attributable solely to continuing operations and derives from one activity that of providing education.

3. Operating profit

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned assets	-	3,949
Hire of other assets - operating leases	2,339	-
	<u>2,339</u>	<u>-</u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2025

4. **Staff costs**

The average number of persons employed by the company, including director, during the year was as follows:

	2025	2024
Administration	3	2
Teaching	2	3
	<u>5</u>	<u>5</u>

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	25,499	21,533
	<u>£ 25,499</u>	<u>£2 1,533</u>

5. **Investment Income & Gains**

	2025	2024
	£	£
Interest received	4,858	-
	<u>4,858</u>	<u>-</u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2025

6. **Tangible fixed assets**

	Land and Buildings £	Motor Vehicles £	Total £
Cost:			
At 1 August 2024	834,741	15,799	850,540
	<hr/>	<hr/>	<hr/>
At 31 July 2025	834,741	15,799	850,540
	<hr/>	<hr/>	<hr/>
Depreciation:			
At 1 August 2024	-	3,949	3,949
	<hr/>	<hr/>	<hr/>
At 31 July 2025	-	3,949	3,949
	<hr/>	<hr/>	<hr/>
Net book value:			
At 31 July 2025	£ 834,741	£ 11,850	£ 846,591
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2024	£ 834,741	£ 11,850	£ 846,591
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. **Debtors and prepayments**

Amounts falling due within one year:

	2025 £	2024 £
Prepayments and Accrued Income	4,100	4,100
Outstanding fees	-	2,500
Loans	85,000	-
	<hr/>	<hr/>
	£ 89,100	£ 6,600
	<hr/> <hr/>	<hr/> <hr/>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2025

8. Creditors

Amounts falling due within one year:-

	2025	2024
	£	£
Sundry Creditors – Deposit on sale	82,885	-
Accruals and Deferred Income	623	624
	<u>£ 83,508</u>	<u>£ 624</u>

Amounts falling due after more than one year:-

Bank Loans	305,034	322,693
	<u>£ 305,034</u>	<u>£ 322,693</u>

9. Incoming resources

	Unrest'd Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Voluntary income and fees			
Fees	-	-	500
Private Donations	84,647	84,647	20,944
	<u>84,647</u>	<u>84,647</u>	<u>21,444</u>
Governance costs			
Sundry Income	150,320	150,320	152,587
Grants	-	-	10,810
Interest	4,858	4,858	-
	<u>155,178</u>	<u>155,178</u>	<u>163,397</u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2025

10. **Cost of generating voluntary income and fees**

	2025	2025	2024
	£	£	£
Stationery and Books	-		516
Telecommunications and IT	310		655
Outsourced service costs and repairs	47,186		14,915
Food	12,277		17,988
Legal and professional	2,155		4,051
Training	-		1,073
Travel and Motor	(673)		3,448
Student Support	21,215		11,866
Insurance, Light and Heat	25,700		34,642
Rent and rates	3,848		7,704
Advertising	55		277
Asset leasing	2,339		-
Bank charges and loan interest	15,599		27,834
Depreciation	-		3,949
	<hr/>		<hr/>
		130,011	128,918
		<hr/> <hr/>	<hr/> <hr/>

11. **Sundries**

	2025	2025	2024
	£	£	£
Environmental costs and Health & Safety	12,013		7,543
Charitable Donations	2,147		2,035
	<hr/>		<hr/>
		14,160	9,578
		<hr/> <hr/>	<hr/> <hr/>

12. **Governance Costs**

	2025	2025	2024
	£	£	£
Wages and salaries - Administration	25,500		21,533
Private Health costs	940		-
	<hr/>		<hr/>
		26,440	21,533
		<hr/> <hr/>	<hr/> <hr/>

13. **Related party transactions**

There were no related party transactions.

DARCHEI TORAH LIMITED

England & Wales - Charity number 1140795

Accounts

07328533

CHARITY REGISTERED NUMBER: 1140795

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

BROOKS & CO.
CHARTERED ACCOUNTANTS
27 STANLEY ROAD
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

DARCHEI TORAH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 07328533

Registered Charity Number: 1140795

Chairman: A Y Goldman

Treasurer: Y Hassell

Directors: E Goldman – appointed 1 November 2024
N Jaffe
I D Leitner

Trustees: E Goldman – appointed 1 November 2024
N Jaffe
I D Leitner

Secretary: Y Hassell

Registered Office: 7 The Crescent
Radford Street
Salford
M7 4JR

Accountants: Brooks & Co.
Chartered Accountants
27 Stanley Road
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

DARCHEI TORAH LIMITED
FOR THE YEAR ENDED 31 JULY 2024

CONTENTS

	Page
Charity - Trustees Report	1
Independent Examiner's Report	4
Balance sheet	6
Statement of financial activities	8
Schedule of funds	9
Notes	10

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2024

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 July 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 30 July 2010.

Appointment of trustees

The trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed and removed by the sponsoring employer.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Two trustees are elected annually by the members of the company attending the AGM and serve for a period of two years.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and accounts. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

There were no related party transactions.

Relationships with other groups, charities and individuals

There were no relationships with other groups or charities.

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JULY 2024

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Volunteers

Many volunteers give up their time to help. We are greatly indebted to these volunteers for their commitment and support.

Objectives and activities

The principal activity of the company is that of providing education.

Achievements and performance

Despite the current economic climate, the company has realised a surplus, which is satisfactory.

Financial review

Plans for future periods

It is hoped that all running costs will be covered by course fees and private donations.

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JULY 2024

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 28 April 2025 and signed on its behalf.

.....
E Goldman, N Jaffe, I D Leitner
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DARCHEI TORAH LIMITED
FOR THE YEAR ENDED 31 JULY 2024

I report on the accounts which are set out on pages 6 to 14

Respective responsibilities of the Council and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. 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. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state 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 Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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:
 - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b. 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DARCHEI TORAH LIMITED (Continued)

FOR THE YEAR ENDED 31 JULY 2024

.....

Dated: 28 April 2025

Brooks & Co.

Chartered Accountants

27 Stanley Road

Salford

M7 4FR

Telephone: 0161 795 7577

email: goldmanmr@gmail.com

Web: brooksandcoaccountantssalford.co.uk

COMPANY NUMBER: 07328533

DARCHEI TORAH LIMITED

BALANCE SHEET

AT 31 JULY 2024

	Note	2024		2023	
		£	£	£	£
Tangible fixed assets					
Tangible assets	5		846,592		794,389
Current assets					
Debtors	6	6,600		6,600	
Bank Accounts		57,999		115,706	
		<u>64,599</u>		<u>122,306</u>	
Creditors					
Amounts falling due within one year	7	624		624	
		<u>624</u>		<u>624</u>	
Net current assets			63,975		121,682
Total assets less current liabilities			<u>910,567</u>		<u>916,071</u>
Long term Loans					
Unity Trust Bank Mortgage	7		(322,693)		(331,565)
			<u>(322,693)</u>		<u>(331,565)</u>
Net assets			<u>£ 587,874</u>		<u>£ 584,506</u>
Capital funds					
Unrestricted funds			587,874		584,506
			<u>587,874</u>		<u>584,506</u>
Total funds			<u>£ 587,874</u>		<u>£ 584,506</u>

For the year ending 31 July 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

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

COMPANY NUMBER: 07328533

DARCHEI TORAH LIMITED (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 28 April 2025 and signed on its behalf.

.....
I D Leitner

The annexed notes form part of these financial statements.

DARCHEI TORAH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2024

	Unrest'd Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income and fees	21,444	21,444	115,906
Office rental income	130,795	130,795	74,136
Grants and sundry income	11,158	11,158	53,109
Total incoming resources	<u>163,397</u>	<u>163,397</u>	<u>243,151</u>
Resources expended			
Cost of generating voluntary income and fees	128,918	52,645	159,733
Sundries	9,578	1,350	6,608
Governance costs	21,533	106,034	58,723
Total resources expended	<u>160,029</u>	<u>160,029</u>	<u>225,064</u>
Net movement in funds	3,368	3,368	18,087
Total funds brought forward	<u>£ 584,506</u>	<u>£ 584,506</u>	<u>566,419</u>
Total funds carried forward	<u>£ 587,874</u>	<u>£ 587,874</u>	<u>£584,506</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

DARCHEI TORAH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 JULY 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance Brought Forward	584,506		566,419	
Surplus for the year	<u>3,368</u>		<u>18,087</u>	
		<u>587,874</u>		<u>584,506</u>
Total funds at 31 July 2024		<u><u>£ 587,874</u></u>		<u><u>£ 584,506</u></u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1. Accounting policies

The financial statements are prepared under the historical cost convention, as modified by the inclusion of investments at market value and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. the aim and use of each designated fund is set out in the notes to the financial statements.

2. Turnover

Turnover is attributable solely to continuing operations and derives from one activity that of providing education.

3. Operating profit

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned assets	3,949	-
	<u> </u>	<u> </u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2024

4. Staff costs

The average number of persons employed by the company, including director, during the year was as follows:

	2024	2023
Administration	2	2
Teaching	3	8
	<u>5</u>	<u>10</u>
	<u><u>5</u></u>	<u><u>10</u></u>

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	21,533	58,723
	<u>£ 21,533</u>	<u>£ 58,723</u>
	<u><u>£ 21,533</u></u>	<u><u>£ 58,723</u></u>

5. Tangible fixed assets

	Land and Buildings	Motor Vehicles	Total
	£	£	£
Cost:			
At 1 August 2023	791,990	2,399	794,389
Additions	42,752	13,400	56,152
	<u>834,742</u>	<u>15,799</u>	<u>850,541</u>
At 31 July 2024	<u>834,742</u>	<u>15,799</u>	<u>850,541</u>
Depreciation:			
Charge for the year	-	3,949	3,949
	<u>-</u>	<u>3,949</u>	<u>3,949</u>
At 31 July 2024	<u>-</u>	<u>3,949</u>	<u>3,949</u>
Net book value:			
At 31 July 2024	<u>£ 834,742</u>	<u>£ 11,850</u>	<u>£ 846,592</u>
	<u><u>£ 834,742</u></u>	<u><u>£ 11,850</u></u>	<u><u>£ 846,592</u></u>
At 31 July 2023	<u>£ 791,990</u>	<u>£ 2,399</u>	<u>£ 794,389</u>
	<u><u>£ 791,990</u></u>	<u><u>£ 2,399</u></u>	<u><u>£ 794,389</u></u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2024

6. Debtors and prepayments

Amounts falling due within one year:

	2024	2023
	£	£
Prepayments and Accrued Income	4,100	4,100
Outstanding fees	2,500	2,500
	<u>£ 6,600</u>	<u>£ 6,600</u>

7. Creditors

Amounts falling due within one year:-

	2024	2023
	£	£
Accruals and Deferred Income	624	624
	<u>£ 624</u>	<u>£ 624</u>

Amounts falling due after more than one year:-

Bank Loans	322,693	331,565
	<u>£ 322,693</u>	<u>£ 331,565</u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2024

8. **Incoming resources**

	Unrest'd Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Voluntary income and fees			
Fees	500	500	71,976
Private Donations	20,944	20,944	43,930
	<hr/>	<hr/>	<hr/>
	21,444	21,444	115,906
	<hr/>	<hr/>	<hr/>
Governance costs			
Sundry Income	152,587	152,587	79,259
Grants	10,810	10,810	47,986
	<hr/>	<hr/>	<hr/>
	163,397	163,397	127,245
	<hr/>	<hr/>	<hr/>

9. **Cost of generating voluntary income and fees**

	2024 £	2024 £	2023 £
Stationery and Books	516		75
Telecommunications and IT	655		861
Outsourced service costs and repairs	14,915		20,064
Food	17,988		16,468
Legal and professional	4,051		40,377
Training	1,073		-
Travel and Motor	3,448		6,342
Student Support	11,866		15,301
Insurance, Light and Heat	34,642		35,168
Rent and rates	7,704		6,649
Advertising	277		3,815
Bank charges and loan interest	27,834		14,613
Depreciation	3,949		-
	<hr/>		<hr/>
		128,918	159,733
		<hr/>	<hr/>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2024

10. **Sundries**

	2024	2024	2023
	£	£	£
Environmental costs and Health & Safety	7,543		4,128
Charitable Donations	2,035		2,480
	<u> </u>		<u> </u>
		9,578	6,608
		<u> </u>	<u> </u>

11. **Governance Costs**

	2024	2024	2023
	£	£	£
Wages and salaries - Administration	21,533		58,723
	<u> </u>		<u> </u>
		21,533	58,723
		<u> </u>	<u> </u>

12. **Related party transactions**

There were no related party transactions.

DARCHEI TORAH LIMITED

England & Wales - Charity number 1140795

Accounts

07328533

CHARITY REGISTERED NUMBER: 1140795

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

BROOKS & CO.
CHARTERED ACCOUNTANTS
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

DARCHEI TORAH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 07328533

Registered Charity Number: 1140795

Chairman: A Y Goldman

Treasurer: Y Hassell

Director: A Y Goldman

Trustees: Mr D Lachs
Mr N Jaffe
Mr I D Leitner

Secretary: Y Hassell

Registered Office: 7 The Crescent
Radford Street
Salford
M7 4JR

Accountants: Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

DARCHEI TORAH LIMITED

FOR THE YEAR ENDED 31 JULY 2023

CONTENTS

	Page
Charity – Trustees Report	1
Independent Examiner's Report	4
Balance sheet	6
Statement of financial activities	8
Schedule of funds	9
Notes	10

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2023

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 July 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 30 July 2010.

Appointment of trustees

The trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed and removed by the sponsoring employer.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Two trustees are elected annually by the members of the company attending the AGM and serve for a period of two years.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and accounts. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

There were no related party transactions.

Relationships with other groups, charities and individuals

There were no relationships with other groups or charities.

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JULY 2023

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Volunteers

Many volunteers give up their time to help. We are greatly indebted to these volunteers for their commitment and support.

Objectives and activities

The principal activity of the company is that of providing education.

Achievements and performance

Despite the current economic climate, the company has realised a surplus, which is satisfactory.

Financial review

Plans for future periods

It is hoped that all running costs will be covered by course fees and private donations.

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JULY 2023

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 28 November 2023 and signed on its behalf.

.....
M E Beck, N Jaffe, I D Leitner
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DARCHEI TORAH LIMITED
FOR THE YEAR ENDED 31 JULY 2023

I report on the accounts which are set out on pages 6 to 14

Respective responsibilities of the Council and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. 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. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state 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 Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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:
 - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b. 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DARCHEI TORAH LIMITED (Continued)

FOR THE YEAR ENDED 31 JULY 2023

.....

Dated: 28 November 2023

Brooks & Co.

Chartered Accountants

Salford

M7 4FR

Telephone: 0161 795 7577

email: goldmanmr@gmail.com

Web: brooksandcoaccountantssalford.co.uk

COMPANY NUMBER: 07328533

DARCHEI TORAH LIMITED

BALANCE SHEET

AT 31 JULY 2023

	Note	2023		2022	
		£	£	£	£
Tangible fixed assets					
Tangible assets	4		794,389		791,372
Current assets					
Debtors	5	6,600		12,100	
Bank Accounts		115,706		108,736	
		<u>122,306</u>		<u>120,836</u>	
Creditors					
Amounts falling due within one year	6	624		623	
		<u>624</u>		<u>623</u>	
Net current assets			121,682		120,213
Total assets less current liabilities			<u>916,071</u>		<u>911,585</u>
Long term Loans					
Santander Mortgage	6		(331,565)		(345,166)
Net assets			<u>£ 584,506</u>		<u>£ 566,419</u>
Capital funds					
Unrestricted funds			584,506		566,419
Total funds			<u>£ 584,506</u>		<u>£ 566,419</u>

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

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

COMPANY NUMBER: 07328533

DARCHEI TORAH LIMITED (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 28 November 2023 and signed on its behalf.

.....
I D Leitner

The annexed notes form part of these financial statements.

DARCHEI TORAH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2023

	Unrest'd Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income and fees	115,906	115,906	164,452
Office rental income	74,136	74,136	75,766
Grants and sundry income	53,109	53,109	47,128
Total incoming resources	<u>243,151</u>	<u>243,151</u>	<u>287,346</u>
Resources expended			
Cost of generating voluntary income and fees	159,733	159,733	155,224
Sundries	6,608	6,608	6,140
Governance costs	58,723	58,723	60,819
Total resources expended	<u>225,064</u>	<u>225,064</u>	<u>222,183</u>
Net movement in funds	18,087	18,087	65,163
Total funds brought forward	<u>£ 566,419</u>	<u>£ 566,419</u>	<u>501,256</u>
Total funds carried forward	<u>£ 584,506</u>	<u>£ 584,506</u>	<u>£ 566,419</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

DARCHEI TORAH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 JULY 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance Brought Forward	566,419		501,256	
Surplus for the year	18,087		65,163	
	<hr/>		<hr/>	
		584,506		566,419
		<hr/>		<hr/>
Total funds at 31 July 2023		£ 584,506		£ 566,419
		<hr/> <hr/>		<hr/> <hr/>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

1. Accounting policies

The financial statements are prepared under the historical cost convention, as modified by the inclusion of investments at market value and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2. Turnover

Turnover is attributable solely to continuing operations and derives from one activity that of providing education.

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2023

3. Staff costs

The average number of persons employed by the company, including director, during the year was as follows:

	2023	2022
Administration	2	2
Teaching	8	8
	<u>10</u>	<u>10</u>
	<u><u>10</u></u>	<u><u>10</u></u>

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	58,723	60,819
	<u>£ 58,723</u>	<u>£ 60,819</u>
	<u><u>£ 58,723</u></u>	<u><u>£ 60,819</u></u>

4. Tangible fixed assets

	Land and Buildings £	Motor Vehicles £	Total £
Cost:			
At 1 August 2022	788,974	2,399	791,373
Additions	3,016	-	3,016
	<u>791,990</u>	<u>2,399</u>	<u>794,389</u>
At 31 July 2023	<u>791,990</u>	<u>2,399</u>	<u>794,389</u>
	<u><u>£ 791,990</u></u>	<u><u>£ 2,399</u></u>	<u><u>£ 794,389</u></u>
Net book value:			
At 31 July 2023	<u>£ 791,990</u>	<u>£ 2,399</u>	<u>£ 794,389</u>
	<u><u>£ 788,974</u></u>	<u><u>£ 2,399</u></u>	<u><u>£ 791,373</u></u>
At 31 July 2022	<u>£ 788,974</u>	<u>£ 2,399</u>	<u>£ 791,373</u>
	<u><u>£ 788,974</u></u>	<u><u>£ 2,399</u></u>	<u><u>£ 791,373</u></u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2023

5. **Debtors and prepayments**

Amounts falling due within one year:

	2023	2022
	£	£
Prepayments and Accrued Income	4,100	4,100
Outstanding fees	2,500	8,000
	<u>£ 6,600</u>	<u>£ 12,100</u>

6. **Creditors**

Amounts falling due within one year:-

	2023	2022
	£	£
Accruals and Deferred Income	624	623
	<u>£ 624</u>	<u>£ 623</u>

Amounts falling due after more than one year:-

Bank Loans	331,565	345,166
	<u>£ 331,565</u>	<u>£ 345,166</u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2023

7. **Incoming resources**

	Unrest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Voluntary income and fees			
Fees	71,976	71,976	116,049
Private Donations	43,930	43,930	48,403
	<hr/>	<hr/>	<hr/>
	115,906	115,906	164,452
	<hr/>	<hr/>	<hr/>
Governance costs			
Sundry Income	79,259	79,259	89,130
Grants	47,986	47,986	33,764
	<hr/>	<hr/>	<hr/>
	127,245	127,245	122,894
	<hr/>	<hr/>	<hr/>

8. **Cost of generating voluntary income and fees**

	2023 £	2023 £	2022 £
Stationery and Books	75		163
Telecommunications and IT	861		823
Outsourced service costs and repairs	20,064		20,244
Food	16,468		35,872
Legal and professional	40,377		5,836
Consultancy	-		150
Training	-		5,490
Travel and Motor	6,342		4,318
Student Support	15,301		23,992
Insurance, Light and Heat	35,168		31,630
Rent and rates	6,649		(2,031)
Advertising	3,815		3,846
Bank charges and loan interest	14,613		24,891
	<hr/>		<hr/>
		159,733	155,224
		<hr/>	<hr/>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2023

9. Sundries			
	2023	2023	2022
	£	£	£
Environmental costs and Health & Safety	4,128		5,440
Charitable Donations	2,480		700
	<hr/>		<hr/>
		6,608	6,140
		<hr/> <hr/>	<hr/> <hr/>
10. Governance Costs			
	2023	2023	2022
	£	£	£
Wages and salaries - Administration	58,723		60,819
	<hr/>		<hr/>
		58,723	60,819
		<hr/> <hr/>	<hr/> <hr/>

11. **Related party transactions**

There were no related party transactions.

DARCHEI TORAH LIMITED

England & Wales - Charity number 1140795

Accounts

07328533

CHARITY REGISTERED NUMBER: 1140795

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

BROOKS & CO.
CHARTERED ACCOUNTANTS
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK

-

DARCHEI TORAH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 07328533

Registered Charity Number: 1140795

Chairman: A Y Goldman

Treasurer: Y Hassell

Director: A Y Goldman

Trustees: Mr M E Beck
Mr N Jaffe
Mr I D Leitner

Secretary: Y Hassell

Registered Office: 7 The Crescent
Radford Street
Salford
M7 4JR

Accountants: Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

DARCHEI TORAH LIMITED
FOR THE YEAR ENDED 31 JULY 2022

CONTENTS

	Page
Charity - Examiners report	1
Trustees' report	3
Balance sheet	6
Statement of financial activities	8
Schedule of funds	9
Notes	10

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DARCHEI TORAH LIMITED
FOR THE YEAR ENDED 31 JULY 2022

I report on the accounts which are set out on pages 6 to 14

Respective responsibilities of the Council and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. 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. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state 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 Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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:
 - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b. 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DARCHEI TORAH LIMITED (Continued)

FOR THE YEAR ENDED 31 JULY 2022

.....

Dated: 22 April 2023

Brooks & Co.

Chartered Accountants

Salford

M7 4FR

Telephone: 0161 795 7577

email: goldmanmr@gmail.com

Web: brooksandcoaccountantssalford.co.uk

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2022

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 July 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 30 July 2010.

Appointment of trustees

The trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed and removed by the sponsoring employer.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Two trustees are elected annually by the members of the company attending the AGM and serve for a period of two years.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and accounts. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

There were no related party transactions.

Relationships with other groups, charities and individuals

There were no relationships with other groups or charities.

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JULY 2022

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Volunteers

Many volunteers give up their time to help. We are greatly indebted to these volunteers for their commitment and support.

Objectives and activities

The principal activity of the company is that of providing education.

Achievements and performance

Despite the current economic climate, the company has realised a surplus, which is satisfactory.

Financial review

Plans for future periods

It is hoped that all running costs will be covered by course fees and private donations.

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JULY 2022

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 22 April 2023 and signed on its behalf.

.....
M E Beck, N Jaffe, I D Leitner
Trustee.

COMPANY NUMBER: 07328533

DARCHEI TORAH LIMITED

BALANCE SHEET

AT 31 JULY 2022

	Note	2022		2021	
		£	£	£	£
Tangible fixed assets					
Tangible assets	4		791,372		757,112
Current assets					
Debtors	5	12,100		12,100	
Bank Accounts		108,736		77,833	
		<u>120,836</u>		<u>89,933</u>	
Creditors					
Amounts falling due within one year	6	623		624	
		<u>623</u>		<u>624</u>	
Net current assets			120,213		89,309
Total assets less current liabilities			<u>911,585</u>		<u>846,421</u>
Long term Loans					
Santander Mortgage	6		(345,166)		(345,166)
			<u>(345,166)</u>		<u>(345,166)</u>
Net assets			<u>£ 566,419</u>		<u>£ 501,255</u>
Capital funds					
Restricted funds (Building less long term loans)			409,547		409,547
Unrestricted funds			156,872		91,708
			<u>409,547</u>		<u>91,708</u>
Total funds			<u>£ 566,419</u>		<u>£ 501,255</u>

For the year ending 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

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

COMPANY NUMBER: 07328533

DARCHEI TORAH LIMITED (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 22 April 2023 and signed on its behalf.

.....
I D Leitner

The annexed notes form part of these financial statements.

DARCHEI TORAH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2022

	Unrest'd Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income and fees	164,452	164,452	106,866
Office rental income	75,766	75,766	62,571
Grants and sundry income	47,128	47,128	21,491
Total incoming resources	<u>287,346</u>	<u>287,346</u>	<u>190,931</u>
Resources expended			
Cost of generating voluntary income and fees	155,224	155,224	99,734
Sundries	6,140	6,140	8,828
Governance costs	60,819	60,819	19,663
Total resources expended	<u>222,183</u>	<u>222,183</u>	<u>128,225</u>
Net movement in funds	65,163	65,163	62,706
Total funds brought forward	<u>£ 501,255</u>	<u>£ 501,255</u>	<u>438,549</u>
Total funds carried forward	<u>£ 566,418</u>	<u>£ 566,418</u>	<u>£ 501,255</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

DARCHEI TORAH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 JULY 2022

	2022		2021	
	£	£	£	£
General Fund				
Balance Brought Forward	501,255		438,548	
Surplus for the year	65,163		62,707	
	<hr/>		<hr/>	
		566,418		501,255
		<hr/>		<hr/>
Total funds at 31 July 2022		£ 566,418		£501,255
		<hr/> <hr/>		<hr/> <hr/>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1. Accounting policies

The financial statements are prepared under the historical cost convention, as modified by the inclusion of investments at market value and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2. Turnover

Turnover is attributable solely to continuing operations and derives from one activity that of providing education.

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2022

3. Staff costs

The average number of persons employed by the company, including director, during the year was as follows:

	2022	2021
Administration	2	2
Teaching	8	8
	<u>10</u>	<u>10</u>
	<u><u>10</u></u>	<u><u>10</u></u>

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries (2021 – net of JRS (Covid19) Grants)	60,819	19,663
	<u>£ 60,819</u>	<u>£ 19,663</u>
	<u><u>£ 60,819</u></u>	<u><u>£ 19,663</u></u>

4. Tangible fixed assets

	Land and Buildings £	Motor Vehicles £	Total £
Cost:			
At 1 August 2021	754,713	2,399	757,112
Additions	34,260	-	34,260
	<u>788,973</u>	<u>2,399</u>	<u>791,372</u>
At 31 July 2022	788,973	2,399	791,372
	<u>£ 788,973</u>	<u>£ 2,399</u>	<u>£ 791,372</u>
	<u><u>£ 788,973</u></u>	<u><u>£ 2,399</u></u>	<u><u>£ 791,372</u></u>
At 31 July 2021	£ 754,713	£ 2,399	£ 757,112
	<u>£ 754,713</u>	<u>£ 2,399</u>	<u>£ 757,112</u>
	<u><u>£ 754,713</u></u>	<u><u>£ 2,399</u></u>	<u><u>£ 757,112</u></u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2022

5. **Debtors and prepayments**

Amounts falling due within one year:

	2022	2021
	£	£
Prepayments and Accrued Income	4,100	4,100
Outstanding fees	8,000	8,000
	<u>£12,100</u>	<u>£12,100</u>
	<u>£12,100</u>	<u>£12,100</u>

6. **Creditors**

Amounts falling due within one year:-

	2022	2021
	£	£
Accruals and Deferred Income	623	624
	<u>£ 623</u>	<u>£ 624</u>
	<u>£ 623</u>	<u>£ 624</u>

Amounts falling due after more than one year:-

Bank Loans	345,166	345,166
	<u>£345,166</u>	<u>£345,166</u>
	<u>£345,166</u>	<u>£345,166</u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2022

7. **Incoming resources**

	Unrest'd Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Voluntary income and fees			
Fees	116,049	116,049	56,928
Private Donations	48,403	48,403	49,938
	<hr/>	<hr/>	<hr/>
	164,452	164,452	106,866
	<hr/>	<hr/>	<hr/>
Governance costs			
Office Rental Income	75,766	75,766	62,751
Grants	33,764	33,764	10,000
Security Sales and Purim Raffle	13,364	13,364	11,494
	<hr/>	<hr/>	<hr/>
	122,894	122,894	84,065
	<hr/>	<hr/>	<hr/>

8. **Cost of generating voluntary income and fees**

	2022 £	2022 £	2021 £
Stationery and Books	163		65
Telecommunications and IT	823		1,016
Outsourced service costs and repairs	20,244		12,304
Food	35,872		11,885
Security (net of grants)	-		-
Legal and professional	5,836		10,583
Consultancy	150		766
Training	5,490		154
Travel and Motor	4,318		5,700
Student Support	23,992		12,763
Insurance, Light and Heat	31,630		15,805
Rent and rates	(2,031)		8,962
Advertising	3,846		2,770
Bank charges and loan interest	24,891		16,961
	<hr/>		<hr/>
		155,224	99,734
		<hr/>	<hr/>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2022

9.	Sundries	2022	2022	2021
		£	£	£
	Environmental costs and Health & Safety	5,440		6,993
	Charitable Donation	700		1,835
		<hr/>		<hr/>
			6,140	8,828
			<hr/> <hr/>	<hr/> <hr/>
10.	Governance Costs	2022	2022	2021
		£	£	£
	Wages and salaries - Administration	60,819		19,663
		<hr/>		<hr/>
			60,819	19,663
			<hr/> <hr/>	<hr/> <hr/>
11.	Related party transactions			
	There were no related party transactions.			

DARCHEI TORAH LIMITED

England & Wales - Charity number 1140795

Accounts

07328533

CHARITY REGISTERED NUMBER: 1140795

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

BROOKS & CO.
CHARTERED ACCOUNTANTS
SALFORD
M7 4FR
TELEPHONE: 0161 795 7577
EMAIL: GOLDMANMR@GMAIL.COM
WEB: BROOKSANDCOACCOUNTANTSSALFORD.CO.UK_

DARCHEI TORAH LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number: 07328533

Registered Charity Number: 1140795

Dean: A Y Goldman

Treasurer: Y Hassell

Trustees: Mr M E Beck
Mr N Jaffe
Mr I D Leitner

Secretary: Y Hassell

Registered Office: 7 The Crescent
Radford Street
Salford
M7 4JR

Accountants: Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

DARCHEI TORAH LIMITED
FOR THE YEAR ENDED 31 JULY 2021

CONTENTS

	Page
Charity - Trustees Report	1
Independent Examiner's Report	4
Balance sheet	6
Statement of financial activities	8
Schedule of funds	9
Notes	10

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2021

The Council who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 July 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated 30 July 2010.

Appointment of trustees

The trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed and removed by the sponsoring employer.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

Two trustees are elected annually by the members of the company attending the AGM and serve for a period of two years.

Trustee induction and training

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and accounts. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties

There were no related party transactions.

Relationships with other groups, charities and individuals

There were no relationships with other groups or charities.

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JULY 2021

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Volunteers

Many volunteers give up their time to help. We are greatly indebted to these volunteers for their commitment and support.

Objectives and activities

The principal activity of the company is that of providing education.

Achievements and performance

Despite the current economic climate, the company has realised a surplus, which is satisfactory.

Financial review

Plans for future periods

It is hoped that all running costs will be covered by course fees and private donations.

DARCHEI TORAH LIMITED

DIRECTORS' AND TRUSTEES' REPORT (Continued)

FOR THE YEAR ENDED 31 JULY 2021

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 27 April 2022 and signed on its behalf.

.....
M E Beck, N Jaffe, I D Leitner
Trustee.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DARCHEI TORAH LIMITED
FOR THE YEAR ENDED 31 JULY 2021

I report on the accounts which are set out on pages 6 to 14

Respective responsibilities of the Council and examiner

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. 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. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state 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 Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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:
 - a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b. 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DARCHEI TORAH LIMITED (Continued)

FOR THE YEAR ENDED 31 JULY 2021

Dated: 27 April 2022

.....
Brooks & Co.
Chartered Accountants
Salford
M7 4FR
Telephone: 0161 795 7577
email: goldmanmr@gmail.com
Web: brooksandcoaccountantssalford.co.uk

COMPANY NUMBER: 07328533

DARCHEI TORAH LIMITED

BALANCE SHEET

AT 31 JULY 2021

	Note	2021		2020	
		£	£	£	£
Tangible fixed assets					
Tangible assets	4		757,112		417,288
Current assets					
Debtors	5	12,100		36,250	
Bank Accounts		77,833		88,879	
		<u>89,933</u>		<u>125,129</u>	
Creditors					
Amounts falling due within one year	6	<u>624</u>		<u>623</u>	
Net current assets			<u>89,309</u>		<u>124,506</u>
Total assets less current liabilities			<u>846,421</u>		<u>541,794</u>
Long term Loans					
Santander Mortgage		345,166		100,245	
Private loans		<u>-</u>		<u>3,000</u>	
			<u>345,166</u>		<u>103,245</u>
Net assets			<u>£ 501,255</u>		<u>£ 438,549</u>
Capital funds					
Restricted funds (Building less long term loans)			409,547		314,043
Unrestricted funds			<u>91,708</u>		<u>124,506</u>
Total funds			<u>£ 501,255</u>		<u>£ 438,549</u>

For the year ending 31 July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Director's responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

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

COMPANY NUMBER: 07328533

DARCHEI TORAH LIMITED (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 27 April 2022 and signed on its behalf.

.....
I D Leitner

The annexed notes form part of these financial statements.

DARCHEI TORAH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2021

	Unrest'd Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income and fees	106,866	106,866	190,742
Office rental income	62,571	62,571	55,490
Grants and sundry income	21,494	21,491	29,645
Total incoming resources	<u>190,931</u>	<u>190,931</u>	<u>275,877</u>
Resources expended			
Cost of generating voluntary income and fees	99,734	99,734	89,918
Sundries	8,828	8,828	9,882
Governance costs	19,663	19,663	56,291
Total resources expended	<u>128,225</u>	<u>128,225</u>	<u>156,091</u>
Net movement in funds	62,706	62,706	119,786
Total funds brought forward	<u>£ 438,549</u>	<u>£ 438,549</u>	<u>318,763</u>
Total funds carried forward	<u>£ 501,255</u>	<u>£ 501,255</u>	<u>£ 438,549</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

DARCHEI TORAH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 JULY 2021

	2021		2020	
	£	£	£	£
General Fund				
Balance Brought Forward	438,549		318,763	
Surplus for the year	62,706		119,786	
	<hr/>		<hr/>	
		501,255		438,549
		<hr/>		<hr/>
Total funds at 31 July 2021		£ 501,255		£ 438,549
		<hr/> <hr/>		<hr/> <hr/>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

1. Accounting policies

The financial statements are prepared under the historical cost convention, as modified by the inclusion of investments at market value and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2. Turnover

Turnover is attributable solely to continuing operations and derives from one activity that of providing education.

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2021

3. Staff costs

The average number of persons employed by the company, including director, during the year was as follows:

	2021	2020
Administration	2	2
Teaching	8	8
	<u>10</u>	<u>10</u>
	<u><u>10</u></u>	<u><u>10</u></u>

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries – net of JRS (Covid19) Grants	19,663	56,291
	<u>£ 19,663</u>	<u>£ 56,291</u>
	<u><u>£ 19,663</u></u>	<u><u>£ 56,291</u></u>

4. Tangible fixed assets

	Land and Buildings £	Motor Vehicles £	Total £
Cost:			
At 1 August 2020	417,288	-	417,288
Additions	337,425	2,399	339,824
	<u>754,713</u>	<u>2,399</u>	<u>757,112</u>
At 31 July 2021	754,713	2,399	757,112
	<u>£ 754,713</u>	<u>£ 2,399</u>	<u>£ 757,112</u>
	<u><u>£ 754,713</u></u>	<u><u>£ 2,399</u></u>	<u><u>£ 757,112</u></u>
At 31 July 2020	£ 417,288	£ -	£ 417,288
	<u>£ 417,288</u>	<u>£ -</u>	<u>£ 417,288</u>
	<u><u>£ 417,288</u></u>	<u><u>£ -</u></u>	<u><u>£ 417,288</u></u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2021

5. **Debtors and prepayments**

Amounts falling due within one year:

	2021	2020
	£	£
Prepayments and Accrued Income	4,100	2,800
Outstanding fees	8,000	33,450
	<u>£ 12,100</u>	<u>£ 36,250</u>

6. **Creditors**

Amounts falling due within one year:-

	2021	2020
	£	£
Accruals and Deferred Income	624	623
	<u>£ 624</u>	<u>£ 623</u>

Amounts falling due after more than one year:-

Bank Loans	345,166	100,245
Other Creditors	-	3,000
	<u>£ 345,166</u>	<u>£ 103,245</u>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2021

7. **Incoming resources**

	Unrest'd Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Voluntary income and fees			
Fees	56,928	56,928	120,930
Private Donations	49,938	49,938	69,811
	<hr/>	<hr/>	<hr/>
	106,866	106,866	190,741
	<hr/>	<hr/>	<hr/>
Governance costs			
Office Rental Income	62,571	62,571	55,490
Grants	10,000	10,000	20,000
Security Sales and Purim Raffle	11,494	11,494	9,645
	<hr/>	<hr/>	<hr/>
	84,065	78,021	85,135
	<hr/>	<hr/>	<hr/>

8. **Cost of generating voluntary income and fees**

	2021 £	2021 £	2020 £
Stationery and Books	65		1,796
Telecommunications and IT	1,016		1,258
Outsourced service costs and repairs	12,304		8,999
Food	11,885		13,537
Security (net of grants)	-		204
Legal and professional	10,583		5,664
Consultancy	766		1,947
Training	154		361
Travel and Motor	5,700		4,796
Student Support	12,763		15,389
Insurance, Light and Heat	15,805		23,006
Rent and rates	8,962		8,446
Advertising	2,770		818
Bank charges and loan interest	16,961		3,697
	<hr/>		<hr/>
		99,734	89,918
		<hr/>	<hr/>

DARCHEI TORAH LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 JULY 2021

9. **Sundries**

	2021	2021	2020
	£	£	£
Environmental costs and Health & Safety	6,993		8,632
Charitable Donation	1,835		1,250
	<u> </u>		<u> </u>
		8,828	9,882
		<u> </u>	<u> </u>

10. **Governance Costs**

	2021	2021	2020
	£	£	£
Wages and salaries - Administration	19,663		56,291
	<u> </u>		<u> </u>
		19,663	56,291
		<u> </u>	<u> </u>

11. **Related party transactions**

There were no related party transactions.