

**AHAVAS TORAH BOYS ACADEMY  
LIMITED BY GUARANTEE  
DIRECTORS' AND TRUSTEES REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**Company No. 08118886 (England and Wales)  
Charity No. 1150729**

# **AHAVAS TORAH BOYS ACADEMY**

## **Company Information**

<b>Directors and Trustees</b>	<b>Arthur Weller Dov Mankoff</b>
<b>Company Number</b>	<b>8118886 (England and Wales)</b>
<b>Independent Examiner</b>	<b>B Olsberg &amp; Co Enterprise House 3 Middleton Road Manchester M8 5DT</b>
<b>Registered Office</b>	<b>B Olsberg &amp; Co Enterprise House 3 Middleton Road Manchester M8 5DT</b>
<b>Charity Registration Number</b>	<b>1150729</b>

# **AHAVAS TORAH BOYS ACADEMY**

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# **AHAVAS TORAH BOYS ACADEMY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022**

The trustees of the charity present their annual report under the Charities Act 2011 and the financial statements for the year ended 31 August 2022 and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

The Charity was incorporated under the name Ahavas Torah Boys Academy on 26 June 2012 and is registered with the Charity Commission under charity number 1150729. The Trustees, directors, secretary and principal addresses of the Charity are as listed on page 1.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **GOVERNING DOCUMENT**

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association dated 25 June 2012 which has not been amended.

#### **GOVERNING BODY**

The structure of the Charity consists of two trustees both of whom are also directors of the company. The board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing trustee.

#### **ORGANISATIONAL MANAGEMENT**

The Trustees of the Charity, are legally responsible for the overall management and control of the Charity and meet regularly.

#### **RISK MANAGEMENT**

The trustees actively review the major risks which the charity faces on a regular basis and believe that an annual review of the controls over key financial systems, will be sufficient to ensure continuity in the event of adverse conditions.

#### **OBJECTS, AIMS, OBJECTIVES AND ACTIVITIES**

The charity is constituted as a company limited by guarantee and its objects are to encourage and support the furtherance of Orthodox Jewish Religious Education and in line with this objective is operating as a full time school

The charity is organised so that the trustees meet regularly to manage its affairs. The charity is not dependent on voluntary assistance. Administration of the charity is dealt with by the trustees.

It is intended to continue with the Charities activities.

#### **PUBLIC BENEFIT**

The trustees confirm that that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities.

## **AIMS AND INTENDED IMPACT**

Within these objects, the trustee's aim to provide funds for the running of a school.

## **OBJECTIVES FOR THE YEAR**

The aim this year is to continue to give support to the running of a school.

## **STRATEGIES TO ACHIEVE THE YEAR'S OBJECTIVES**

These included meetings with parents and potential donors to obtain funds for the running of the school.

## **PRINCIPAL ACTIVITIES OF THE YEAR**

The charity collected funds during the year which were sufficient to meet the needs of the Charity.

## **GRANT MAKING POLICY**

The policy is to provide funds for the running of the educational activities.

## **REVIEW AND ACHIEVEMENTS AND PERFORMANCE FOR THE PERIOD FINANCIAL REVIEW**

### **Transactions and Financial Position**

The Statement of Financial Activities shows a total income of £342,585 (2021 - £341,613) and resources expended were £343,117 leaving a deficit for the year of £532 (2021 – surplus of £2,846).

Funds available are sufficient to permit the charity to continue in operation and to carry on the same level of funding.

### **FINANCIAL REVIEW AND RESULTS FOR THE YEAR**

The Trustees consider that the performance of the charity this year has been satisfactory. There were no significant changes in the year.

This is in line with the wishes of the Trustees who constantly review the effectiveness of the charity and approve the scope of their activities.

## **RESERVES POLICY**

The trustees intend to fully maintain the current activities.

## **INVESTMENT POLICY AND OBJECTIVES**

There is no investment policy at present.

## **FUTURE PLANS**

The trustee's plans are to continue to collect donations to support its current educational activities and to operate as a school

## **ACCOUNTING AND REPORTING RESPONSIBILITIES**

The trustees are required by Charity law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of the year. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) follow applicable accounting standards and statements of recommended practice, disclosing and explaining any departures in the financial statements.
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume 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 charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Approval**

The report was approved by the board of directors and trustees on 23 June 2023 and signed on its behalf.

**A Weller**  
**Trustee**

**AHAVAS TORAH BOYS ACADEMY  
STATEMENT OF FINANCIAL  
ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022**

		<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
	Note	Unrestricted Funds	
<b>INCOME RESOURCES</b>			
Voluntary and other income		302,581	304,510
Government Grants		-	3,425
Interest		-	1
Security Grant		40,004	33,677
		<hr/> 342,585	<hr/> 341,613
<b>RESOURCES EXPENDED</b>			
Wages and Pension Costs	2	216,710	200,491
Professional Fees		7,587	5,458
Security		40,004	33,677
Functions, Outings and Activity		26,903	24,123
School Requisites		10,786	11,899
Insurance		1,844	1,917
Rent		-	14,621
Repairs and Maintenance		15,282	32,231
Printing, Postages and Stationery		873	2,588
Advertising		799	
Accountancy		1,080	900
Heat and Light		8,628	5,960
Rates		7,781	-
Telephone		1,800	1,793
Depreciation		1,057	419
Computer and Software		355	203
Sundry		1,628	2,015
<b>TOTAL RESOURCES EXPENDED</b>		<hr/> 343,117	<hr/> 338,295
<b>NET INCOME /(DEFICIT)</b>		(532)	3,318
<b>FUND BALANCE AS AT 31 AUGUST 2021</b>		17,268	13,950
<b>FUND BALANCE CARRIED FORWARD AT 31 AUGUST 2022</b>		<hr/> 16,736	<hr/> 17,268

The notes form part of these accounts

**AHAVAS TORAH BOYS ACADEMY  
BALANCE SHEET AS AT 31 AUGUST 2022**

<u>Note</u>		<u>2022</u>	<u>2021</u>
		£	£
<b>FIXED ASSETS</b>			
Tangible assets for use by the charity	<b>3</b>	4,261	4,229
<b>CURRENT ASSETS</b>			
Bank		12,514	11,021
School Requisites Stock		7,000	7,000
Sundry Debtors		-	-
		<u>19,514</u>	<u>18,021</u>
<b>CREDITORS</b>			
Amounts due within one year	<b>4</b>	(7,039)	(4,982)
Net Current Assets/(Liabilities)		<u>12,475</u>	<u>13,039</u>
Net Assets		<u>16,736</u>	<u>17,268</u>
<b>FUNDS</b>			
Unrestricted Income		<u>16,736</u>	<u>17,268</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company's regime.

The notes form part of these financial statements.

These accounts were approved by the Trustees on 23 June 2023.

..... Trustee/Director

A Weller



**AHAVAS TORAH BOYS ACADEMY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

1 Accounting policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Charities Act 2011.

1.2 Income

Voluntary income, contributions and donations are accounted for as received by the charity. No permanent endowments have been received in the year.

<b>2. Wages</b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Salaries etc.	209,778	198,399
Pension Premiums	6,932	2,092
	<u>216,710</u>	<u>200,491</u>
Teachers		

3. Fixed Assets

	<b>£</b>	<b>£</b>
Furniture, Fixtures and Fittings at cost b/f	8,687	5,716
Additions	1,089	2,971
	<u>9,776</u>	<u>8,687</u>
Less Depreciation	5,515	4,458
	<u>4,261</u>	<u>4,229</u>

4. Creditors; Amounts falling due within one year

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
Accruals	4,389	10,500
Social Security and Other Taxes	2,650	126
	<u>7,039</u>	<u>15,159</u>

# AHAVAS TORAH BOYS ACADEMY

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AHAVAS TORAH BOYS ACADEMY

I report on the Accounts of the Trust for the year ended 31 August 2022, which are set out on pages 6 to 8.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The Charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants (England and Wales).

It is my responsibility to:

- Examine the Accounts under Section 145 of the 2011 Act;
- To follow procedures laid down in the General Directions given by the Charity Commission under Section 145(5) of the 2011 Act; and
- To state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINERS' 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 EXAMINERS' 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:
  - to keep accounting records in accordance with Section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records, and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

**B Olsberg  
B Olsberg & Co  
Chartered Accountant  
Enterprise House  
3 Middleton Road  
Manchester  
M8 5DT**

**23 June 2023**