

SHEMA KOLI

England & Wales · Charity number 1151966

Details

Status Registered

Legal form CIO

Registered 2013-05-09

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

Contact

Address 13 Beaufort Gardens
London
NW4 3QN

Phone 07771958001

Email adrian@adrianjacobs.co.uk

Website www.shemakoli.org

Activities

Objects: (1)TO PROMOTE THE MENTAL HEALTH OF THOSE WHO HAVE EXPERIENCED OR HAVE BEEN AFFECTED BY ABUSE (EMOTIONAL, PHYSICAL AND SEXUAL), HISTORICALLY OR CURRENTLY, WITHIN THE JEWISH COMMUNITY(2)THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME SEE FIT AS ARE FOR THE BENEFIT OF THE PUBLIC ACCORDING TO THE LAWS OF ENGLAND AND WALES.

Activities: To promote the mental health of those who have experienced or have been affected by abuse (emotional, physical, sexual), historically or currently, within the Jewish Community. The advancement of such other charitable purposes as the trustees may from time to time see fit as are for the benefit of the public according to the laws of England and Wales.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£35,479	£33,000	-	-
2024-03-31	£47,441	£49,880	-	-
2023-03-31	£26,745	£37,630	-	-
2022-03-31	£56,459	£45,569	-	-
2021-03-31	£35,710	£57,719	-	-

Trustees

Name	Role	Appointed
ADRIAN JACOBS		2018-11-15
ANTHONY KATZ		2013-03-15
PHILIP DAVID WEINSTEIN		2019-10-27

SHEMA KOLI

England & Wales - Charity number 1151966

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
SHEMA KOLI**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

SHEMA KOLI

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FOR THE YEAR ENDED 31 MARCH 2025**

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SHEMA KOLI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives for which the Charitable Incorporated Organisation is established are as follows:

- (1) To promote the mental health of those who have experienced or have been affected by abuse (emotional, physical, sexual), historically or currently, within the Jewish Community.
- (2) The advancement of such other charitable purposes as the trustees may from time to time see fit as are for the benefit of the public according to the laws of England and Wales.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Volunteers

There were no volunteers during the year.

FINANCIAL REVIEW

Financial position

During the year ended 31 March 2025, the charity generated total incoming resources of £35,479 (2024: £47,441), primarily from donations and grants, and incurred total expenditure of £33,000 (2024: £49,880), resulting in a surplus for the year of £2,479 (2024: deficit of £2,439).

At the balance sheet date, the charity's assets comprised cash at bank of £3,967 (2024: £516) and debtors of £290 (2024: £262). These were offset by creditors falling due within one year of £3,720 (2024: £2,720). The trustees consider that the charity's financial position is satisfactory and that it will allow the charity to continue to pursue its charitable objectives.

Reserves policy

The demands on the charity's funds were within expectations totalling £33,000 (2024: £49,880).

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely governance costs of the charity for the next year. At the balance sheet date, the charity held unrestricted funds of £537 (2024: deficit of £1,942). The trustees are confident that, through continued donor support and careful management of expenditure, the charity will be able to continue to pursue its charitable objectives for the foreseeable future.

FUTURE PLANS

The charity plans to continue the activities outlined above in the forthcoming years, subject to the availability of adequate incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The official name of the charity is Shema Koli. The charity is governed by its Constitution and was formed on the 9 May 2013. The charity was registered with the Charity Commission on the 9 May 2013 and operates as a charitable incorporated organisation (CIO).

Recruitment and appointment of new trustees

Trustees are appointed by resolution of the existing trustees at a properly convened meeting. In making appointments, the trustees seek to ensure that the board has an appropriate balance of skills, knowledge and experience to support the effective governance of the charity.

New trustees are provided with an induction, which includes access to the charity's governing document and its most recent annual report and financial statements.

SHEMA KOLI

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed the principal risks to which the charity is exposed, including operational, financial and safeguarding risks arising from its activities. The trustees are satisfied that appropriate policies, procedures and oversight arrangements are in place to manage and mitigate these risks, and these are reviewed on an ongoing basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151966

Principal address

13 Beaufort Gardens
London
NW4 3QN

Trustees

A Katz
A M Jacobs, BEM
P D Weinstein

Independent Examiner

Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Bankers

Metro Bank
1 Southampton Row
London
WC1B 5HA

Approved by order of the board of trustees on 19 January 2026 and signed on its behalf by:

A Katz - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHEMA KOLI**

Independent Examiner's Report to the Trustees of Shema Koli.

I report to the trustees on my examination of the financial statements of Shema Koli ('the charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Aryeh Melinek, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

19 January 2026

SHEMA KOLI

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations	33,879	45,791
Charitable activities		
Charitable activities	<u>1,600</u>	<u>1,650</u>
Total	<u>35,479</u>	<u>47,441</u>
EXPENDITURE ON		
Charitable activities		
Helpline and supervisory costs	20,235	36,760
Education programs	1,565	1,569
Advertising and awareness	7,231	9,321
Other charitable activities	<u>3,969</u>	<u>2,230</u>
Total	<u>33,000</u>	<u>49,880</u>
NET INCOME/(EXPENDITURE)	2,479	(2,439)
RECONCILIATION OF FUNDS		
Total funds brought forward	<u>(1,942)</u>	<u>497</u>
TOTAL FUNDS CARRIED FORWARD	<u>537</u>	<u>(1,942)</u>

The notes form part of these financial statements

SHEMA KOLI

**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	5	290	262
Cash at bank		<u>3,967</u>	<u>516</u>
		4,257	778
CREDITORS			
Amounts falling due within one year	6	(3,720)	(2,720)
		<u>537</u>	<u>(1,942)</u>
NET CURRENT ASSETS/(LIABILITIES)		537	(1,942)
TOTAL ASSETS LESS CURRENT LIABILITIES		537	(1,942)
NET ASSETS/(LIABILITIES)		<u>537</u>	<u>(1,942)</u>
FUNDS			
Unrestricted funds		<u>537</u>	<u>(1,942)</u>
TOTAL FUNDS		<u>537</u>	<u>(1,942)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 January 2026 and were signed on its behalf by:

A Katz - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

SHEMA KOLI

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. STAFF COSTS

There were no staff costs for the year ended 31 March 2025 nor for the year ended 31 March 2024

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>564</u>	<u>1,010</u>	<u>1,574</u>
DEPRECIATION			
At 1 April 2024 and 31 March 2025	<u>564</u>	<u>1,010</u>	<u>1,574</u>
NET BOOK VALUE			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	<u>290</u>	<u>262</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>3,720</u>	<u>2,720</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

8. FINANCIAL INSTRUMENTS

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.

SHEMA KOLI

England & Wales - Charity number 1151966

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
SHEMA KOLI**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

SHEMA KOLI

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FOR THE YEAR ENDED 31 MARCH 2024**

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SHEMA KOLI

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives for which the Charitable Incorporated Organisation is established are as follows:

- (1) To promote the mental health of those who have experienced or have been affected by abuse (emotional, physical, sexual), historically or currently, within the Jewish Community.
- (2) The advancement of such other charitable purposes as the trustees may from time to time see fit as are for the benefit of the public according to the laws of England and Wales.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Volunteers

There were no volunteers during the year.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

There are no specific factors to report.

FINANCIAL REVIEW

Investment policy and objectives

In accordance with the constitution, the trustees have the power to make any investment which the trustees see fit. The trustees regularly review the charity's position and needs in respect of the investment policy.

Reserves policy

The demands on the charity's funds were within expectations totalling £49,880 (2023: £37,630).

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely governance costs of the charity for the next year. At the balance sheet date the unrestricted funds of the charity were in deficit by £1,942 (2023: £497 surplus). However, the trustees are confident that the continued support of its creditors and the wider community will enable it to continue to pursue its charitable objectives for the foreseeable future.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The official name of the charity is Shema Koli. The charity is governed by its Constitution and was formed on the 9 May 2013. The charity was registered with the Charity Commission on the 9 May 2013.

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (1) A copy of the current version of this constitution; and
- (2) A copy of the CIO's latest Trustees' Annual Report and statement of accounts.

SHEMA KOLI

Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151966

Principal address

13 Beaufort Gardens
London
NW4 3QN

Trustees

A Katz
A M Jacobs
P D Weinstein

Independent Examiner

Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Bankers

Metro Bank
1 Southampton Row
London
WC1B 5HA

Approved by order of the board of trustees on 9 November 2024 and signed on its behalf by:

A Katz - Trustee

Independent Examiner's Report to the Trustees of Shema Koli

Independent examiner's report to the trustees of Shema Koli

I report to the charity trustees on my examination of the accounts of Shema Koli (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Aryeh Melinek, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

10 November 2024

SHEMA KOLI**Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations	45,791	24,895
Charitable activities		
Charitable activities	<u>1,650</u>	<u>1,850</u>
Total	<u>47,441</u>	<u>26,745</u>
EXPENDITURE ON		
Charitable activities		
Helpline and supervisory costs	36,760	24,558
Education programs	1,569	1,775
Advertising and awareness	9,321	9,064
Other charitable activities	<u>2,230</u>	<u>2,233</u>
Total	<u>49,880</u>	<u>37,630</u>
NET INCOME/(EXPENDITURE)	(2,439)	(10,885)
RECONCILIATION OF FUNDS		
Total funds brought forward	497	11,382
TOTAL FUNDS CARRIED FORWARD	<u>(1,942)</u>	<u>497</u>

The notes form part of these financial statements

SHEMA KOLI**Balance Sheet
31 MARCH 2024**

		2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS	Notes		
Debtors	5	262	254
Cash at bank		<u>516</u>	<u>963</u>
		778	1,217
CREDITORS			
Amounts falling due within one year	6	(2,720)	(720)
		<u> </u>	<u> </u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(1,942)</u>	<u>497</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(1,942)	497
		<u> </u>	<u> </u>
NET ASSETS		<u>(1,942)</u>	<u>497</u>
FUNDS			
Unrestricted funds		<u>(1,942)</u>	<u>497</u>
TOTAL FUNDS		<u>(1,942)</u>	<u>497</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 November 2024 and were signed on its behalf by:

A Katz - Trustee

**Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

SHEMA KOLI

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2024**

3. STAFF COSTS

There were no staff costs for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>564</u>	<u>1,010</u>	<u>1,574</u>
DEPRECIATION			
At 1 April 2023 and 31 March 2024	<u>564</u>	<u>1,010</u>	<u>1,574</u>
NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>262</u>	<u>254</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>2,720</u>	<u>720</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

8. FINANCIAL INSTRUMENTS

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.

SHEMA KOLI

England & Wales - Charity number 1151966

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
SHEMA KOLI**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

SHEMA KOLI

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FOR THE YEAR ENDED 31 MARCH 2023**

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SHEMA KOLI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives for which the Charitable Incorporated Organisation is established are as follows:

- (1) To promote the mental health of those who have experienced or have been affected by abuse (emotional, physical, sexual), historically or currently, within the Jewish Community.
- (2) The advancement of such other charitable purposes as the trustees may from time to time see fit as are for the benefit of the public according to the laws of England and Wales.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Volunteers

There were no volunteers during the year.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

There are no specific factors to report.

FINANCIAL REVIEW

Investment policy and objectives

In accordance with the constitution, the trustees have the power to make any investment which the trustees see fit. The trustees regularly review the charity's position and needs in respect of the investment policy.

Reserves policy

The demands on the charity's funds were within expectations totalling £37,630 (2022: £45,569).

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely governance costs of the charity for the next year.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The official name of the charity is Shema Koli. The charity is governed by its Constitution and was formed on the 9 May 2013. The charity was registered with the Charity Commission on the 9 May 2013.

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (1) A copy of the current version of this constitution; and
- (2) A copy of the CIO's latest Trustees' Annual Report and statement of accounts.

SHEMA KOLI

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151966

Principal address

13 Beaufort Gardens
London
NW4 3QN

Trustees

A Katz
A M Jacobs
P D Weinstein

Independent Examiner

Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Bankers

Metro Bank
1 Southampton Row
London
WC1B 5HA

Approved by order of the board of trustees on 2 November 2023 and signed on its behalf by:

A Katz - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHEMA KOLI**

Independent examiner's report to the trustees of Shema Koli

I report to the charity trustees on my examination of the accounts of Shema Koli (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Aryeh Melinek, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

2 November 2023

SHEMA KOLI

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations		24,895	53,184
Charitable activities			
Charitable activities		<u>1,850</u>	<u>3,275</u>
Total		<u>26,745</u>	<u>56,459</u>
EXPENDITURE ON			
Charitable activities			
Helpline costs		20,495	16,775
Education programs		1,775	2,655
Advertising and awareness		9,064	10,259
Other charitable activities		<u>6,296</u>	<u>15,880</u>
Total		<u>37,630</u>	<u>45,569</u>
NET INCOME/(EXPENDITURE)		(10,885)	10,890
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>11,382</u>	<u>492</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>497</u></u>	<u><u>11,382</u></u>

The notes form part of these financial statements

SHEMA KOLI

**BALANCE SHEET
31 MARCH 2023**

		2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS	Notes		
Debtors	4	254	-
Cash at bank		<u>963</u>	<u>12,102</u>
		1,217	12,102
CREDITORS			
Amounts falling due within one year	5	(720)	(720)
		<u>497</u>	<u>11,382</u>
NET CURRENT ASSETS			
		<u>497</u>	<u>11,382</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		497	11,382
		<u>497</u>	<u>11,382</u>
NET ASSETS			
		<u>497</u>	<u>11,382</u>
FUNDS			
Unrestricted funds		<u>497</u>	<u>11,382</u>
TOTAL FUNDS		<u>497</u>	<u>11,382</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 November 2023 and were signed on its behalf by:

A Katz - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

SHEMA KOLI

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>564</u>	<u>1,010</u>	<u>1,574</u>
DEPRECIATION			
At 1 April 2022 and 31 March 2023	<u>564</u>	<u>1,010</u>	<u>1,574</u>
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	<u>254</u>	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>720</u>	<u>720</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

7. FINANCIAL INSTRUMENTS

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.

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Signature 1

Signed by Anthony Katz using authentication code VWFPTEtiRnFGelNI at IP address 86.153.187.185, on 2023/11/05 21:44:59 Z.

Anthony Katz's e-mail address is: eli@familykatz.co.uk.

SHEMA KOLI

England & Wales - Charity number 1151966

Accounts

REGISTERED CHARITY NUMBER: 1151966

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
SHEMA KOLI**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

SHEMA KOLI

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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SHEMA KOLI
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives for which the Charitable Incorporated Organisation is established are as follows:

- (1) To promote the mental health of those who have experienced or have been affected by abuse (emotional, physical, sexual), historically or currently, within the Jewish Community.
- (2) The advancement of such other charitable purposes as the trustees may from time to time see fit as are for the benefit of the public according to the laws of England and Wales.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Volunteers

There were no volunteers during the year.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

There are no specific factors to report.

FINANCIAL REVIEW

Investment policy and objectives

In accordance with the constitution, the trustees have the power to make any investment which the trustees see fit. The trustees regularly review the charity's position and needs in respect of the investment policy.

Reserves policy

The demands on the charity's funds were within expectations totalling £45,569 (2021: £57,719).

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely governance costs of the charity for the next year.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The official name of the charity is Shema Koli. The charity is governed by its Constitution and was formed on the 9 May 2013. The charity was registered with the Charity Commission on the 9 May 2013.

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (1) A copy of the current version of this constitution; and
- (2) A copy of the CIO's latest Trustees' Annual Report and statement of accounts.

SHEMA KOLI
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151966

Principal address

13 Beaufort Gardens
London
NW4 3QN

Trustees

A Katz
A M Jacobs
P D Weinstein

Independent Examiner

Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Bankers

Metro Bank
1 Southampton Row
London
WC1B 5HA

Approved by order of the board of trustees on28 June 2022..... and signed on its behalf by:


.....
A Katz - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHEMA KOLI**

Independent examiner's report to the trustees of Shema Koli

I report to the charity trustees on my examination of the accounts of Shema Koli (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Date: 29/06/2022

SHEMA KOLI

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		53,184	35,710
Charitable activities			
Charitable activities		3,275	-
Total		56,459	35,710
EXPENDITURE ON			
Charitable activities			
Charitable activities		45,569	57,719
NET INCOME/(EXPENDITURE)		10,890	(22,009)
RECONCILIATION OF FUNDS			
Total funds brought forward		492	22,501
TOTAL FUNDS CARRIED FORWARD		11,382	492

The notes form part of these financial statements

SHEMA KOLI

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		12,102	1,212
CREDITORS			
Amounts falling due within one year	4	(720)	(720)
NET CURRENT ASSETS		<u>11,382</u>	<u>492</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,382</u>	<u>492</u>
NET ASSETS		<u>11,382</u>	<u>492</u>
FUNDS			
Unrestricted funds		<u>11,382</u>	<u>492</u>
TOTAL FUNDS		<u>11,382</u>	<u>492</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/6/22 and were signed on its behalf by:



.....
A Katz - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

SHEMA KOLI

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>564</u>	<u>1,010</u>	<u>1,574</u>
DEPRECIATION			
At 1 April 2021 and 31 March 2022	<u>564</u>	<u>1,010</u>	<u>1,574</u>
NET BOOK VALUE			
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>720</u>	<u>720</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

6. FINANCIAL INSTRUMENTS

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.

SHEMA KOLI

England & Wales - Charity number 1151966

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
SHEMA KOLI**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

SHEMA KOLI

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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SHEMA KOLI

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives for which the Charitable Incorporated Organisation is established are as follows:

- (1) To promote the mental health of those who have experienced or have been affected by abuse (emotional, physical, sexual), historically or currently, within the Jewish Community.
- (2) The advancement of such other charitable purposes as the trustees may from time to time see fit as are for the benefit of the public according to the laws of England and Wales.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity commission's general guidance to public benefit when reviewing the charity's aims and objectives and in planning future activities.

Volunteers

There were no volunteers during the year.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The Trustees have considered the potential impact of the Covid-19 pandemic, which has been spreading since early 2020, on the Charity's activities. The Trustees have taken appropriate action to follow government guidance and to mitigate the effects of Covid-19 on the finances of the charity.

FINANCIAL REVIEW

Investment policy and objectives

In accordance with the constitution, the trustees have the power to make any investment which the trustees see fit. The trustees regularly review the charity's position and needs in respect of the investment policy.

Reserves policy

The demands on the charity's funds were within expectations totalling £57,719 (2020: £71,233).

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely governance costs of the charity for the next year.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The official name of the charity is Shema Koli. The charity is governed by its Constitution and was formed on the 9 May 2013. The charity was registered with the Charity Commission on the 9 May 2013.

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (1) A copy of the current version of this constitution; and
- (2) A copy of the CIO's latest Trustees' Annual Report and statement of accounts.

SHEMA KOLI

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151966

Principal address

13 Beaufort Gardens
London
NW4 3QN

Trustees

A Katz
A M Jacobs
P D Weinstein

Independent Examiner

Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Bankers

HSBC Bank
Pall Mall
69 Pall Mall
London
England
SW1Y 5EY

Approved by order of the board of trustees on 22/11/2021 and signed on its behalf by:



.....
A Katz - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHEMA KOLI**

Independent examiner's report to the trustees of Shema Koli

I report to the charity trustees on my examination of the accounts of Shema Koli (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Aryeh Melinek, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

Date: 22/11/2021.....

SHEMA KOLI

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		35,710	48,530
Charitable activities			
Charitable activities		-	9,211
		<hr/>	<hr/>
Total		35,710	57,741
EXPENDITURE ON			
Charitable activities			
Charitable activities		57,719	71,233
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(22,009)	(13,492)
RECONCILIATION OF FUNDS			
Total funds brought forward		22,501	35,993
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>492</u>	<u>22,501</u>

The notes form part of these financial statements

SHEMA KOLI

**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Cash at bank		1,212	23,941
CREDITORS			
Amounts falling due within one year	4	(720)	(1,440)
NET CURRENT ASSETS		<u>492</u>	<u>22,501</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>492</u>	<u>22,501</u>
NET ASSETS		<u>492</u>	<u>22,501</u>
FUNDS			
Unrestricted funds		<u>492</u>	<u>22,501</u>
TOTAL FUNDS		<u>492</u>	<u>22,501</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/11/2021 and were signed on its behalf by:



.....
A Katz - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

SHEMA KOLI

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>564</u>	<u>1,010</u>	<u>1,574</u>
DEPRECIATION			
At 1 April 2020 and 31 March 2021	<u>564</u>	<u>1,010</u>	<u>1,574</u>
NET BOOK VALUE			
At 31 March 2021	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2020	<u>—</u>	<u>—</u>	<u>—</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>720</u>	<u>1,440</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

6. FINANCIAL INSTRUMENTS

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective impairment is found, an impairment loss is recognised in profit or loss.