

**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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 7

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

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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.

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

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**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

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### **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**

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

The notes form part of these financial statements

**SHEMA KOLI**

**BALANCE SHEET  
31 MARCH 2025**

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

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**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.



**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 £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	<u>564</u>	<u>1,010</u>	<u>1,574</u>
<b>DEPRECIATION</b>			
At 1 April 2024 and 31 March 2025	<u>564</u>	<u>1,010</u>	<u>1,574</u>
<b>NET BOOK VALUE</b>			
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**

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

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	2024
	<b>£</b>	£
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.