

# OHEL TORAH YOUTH ORGANISATION

England & Wales · Charity number 1152134

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08377808](#)

**Registered** 2013-05-22

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

## Contact

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**Address** 23 Linthorpe Road  
London  
N16 5RE

**Phone** 07970 547 975

## Activities

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**Objects:** THE PROMOTION AND ADVANCEMENT OF THE EDUCATION OF YOUNG PEOPLE. TO PROVIDE AND ASSIST IN THE PROVISION OF FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITION OF LIFE. THE PROMOTION OF OTHER EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES SUCH AS THE TRUSTEES SEE FIT, PROVIDED THEY ARE REGARDED AS CHARITABLE BY THE LAWS OF ENGLAND AND WALES.

**Activities:** Charity provides education and recreation to young people

## Classification

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- **How:** Makes Grants To Individuals, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** ENGLAND AND WALES
- Hackney
- Haringey

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£475,076	£458,929	-	-
2024-01-31	£343,600	£348,120	-	-
2023-01-31	£328,523	£301,638	-	-
2022-01-31	£288,910	£308,009	-	-
2021-01-31	£227,313	£227,367	-	-

## Trustees

Name	Role	Appointed
Myran Ausch	Chair	2013-05-01
CHAIM LANDAU		2013-05-01

**OHEL TORAH YOUTH ORGANISATION**

England & Wales - Charity number 1152134

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# Accounts

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Charity registration number 1152134

Company registration number 08377808 (England and Wales)

**OHEL TORAH YOUTH ORGANISATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2025**

# OHEL TORAH YOUTH ORGANISATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

M Ausch  
C Landau

**Charity number**

1152134

**Company number**

08377808

**Independent examiner**

CHS Accountants Limited  
Lower Ground Floor,  
13 High Road  
London N15 6LT

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# OHEL TORAH YOUTH ORGANISATION

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# OHHEL TORAH YOUTH ORGANISATION

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

### FOR THE YEAR ENDED 31 JANUARY 2025

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The trustees, who are also the directors of the company for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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**

The charity's objectives are to further those purposes both in the UK and overseas which are recognised as charitable under English Law.

The charity receives income from charitable donations, which are utilised in the provision and advancement of education and the provision of facilities in the interest of social welfare.

The charity's activity is principally, but not limited to, the promotion and advancement of the education of young people. To provide and assist in the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their condition of life. The promotion of other exclusively charitable objects and purposes such as the trustees see fit, provided they are regarded as charitable by the laws of England and Wales.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

During the year the charity pursued its philanthropic objects. Income from donations aggregated £475,076 (2024: £343,600). Total resources expended was £458,929 (2024: £348,120).

#### **Financial review**

The financial results of the charity for the year ended 31 January 2025 are fully reflected in the attached Financial Statements together with the Notes thereon.

As at 31 January 2025, the charity had Unrestricted Funds of £28,896 (2024: 12,749).

#### *Reserves policy*

It is the policy of the charity to maintain Unrestricted Funds, which include the Free Reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely costs of the charity for the next year.

#### **Structure, governance and management**

The Charity is constituted as a company limited by guarantee and as such, its governing documents are its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M Ausch

C Landau

# OHEL TORAH YOUTH ORGANISATION

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

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### *Recruitment and appointment of trustees*

New trustees are appointed based on personal competence, availability and knowledge and familiarity with the community which the charity serves. New trustees are inducted into the workings of the charity by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### *Organisational structure*

The trustees administer the day-to-day affairs of the charity.

The trustees' report was approved by the Board of Trustees.

M Ausch  
**Trustee**

27 November 2025

# **OHEL TORAH YOUTH ORGANISATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 JANUARY 2025***

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The trustees, who are also the directors of Ohel Torah Youth Organisation for the purpose of company law, 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 affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

# OHEL TORAH YOUTH ORGANISATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OHEL TORAH YOUTH ORGANISATION

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I report to the trustees on my examination of the financial statements of Ohel Torah Youth Organisation (the charity) for the year ended 31 January 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

#### **Pini Shebson ACA**

CHS Accountants Limited  
Lower Ground Floor,  
13 High Road  
London N15 6LT

Dated: 27 November 2025

# OHEL TORAH YOUTH ORGANISATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 JANUARY 2025*

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	475,076	343,600
<b>Total income</b>		<u>475,076</u>	<u>343,600</u>
<b>Expenditure on:</b>			
Raising funds	4	7,263	5,562
Charitable activities	5	451,666	342,558
<b>Total expenditure</b>		<u>458,929</u>	<u>348,120</u>
<b>Net income/(expenditure) and movement in funds</b>		16,147	(4,520)
<b>Reconciliation of funds:</b>			
Fund balances at 1 February 2024		<u>12,749</u>	<u>17,269</u>
<b>Fund balances at 31 January 2025</b>		<u>28,896</u>	<u>12,749</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# OHEL TORAH YOUTH ORGANISATION

## BALANCE SHEET

AS AT 31 JANUARY 2025

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	Notes	2025	£	2024	£
<b>Fixed assets</b>					
Tangible assets	11		1,195		1,594
<b>Current assets</b>					
Cash at bank and in hand		30,101		16,472	
<b>Creditors: amounts falling due within one year</b>	12	(2,400)		(5,317)	
<b>Net current assets</b>			27,701		11,155
<b>Total assets less current liabilities</b>			28,896		12,749
<b>The funds of the charity</b>					
Unrestricted funds	13		28,896		12,749
			28,896		12,749

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 27 November 2025

C Landau  
Trustee

Company registration number 08377808 (England and Wales)

# OHEL TORAH YOUTH ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JANUARY 2025

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#### 1 Accounting policies

##### Charity information

Ohel Torah Youth Organisation is a private company limited by guarantee incorporated in England and Wales. The registered office is 23 Linthorpe Road, N16 5RE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# OHEL TORAH YOUTH ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# OHEL TORAH YOUTH ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

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### 1 Accounting policies

(Continued)

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Donations and gifts	475,076	343,600

### 4 Expenditure on raising funds

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
<b>Fundraising and publicity</b>		
Other fundraising costs	7,263	5,562

# OHEL TORAH YOUTH ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

### 5 Expenditure on charitable activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Direct costs</b>		
Staff costs	65,079	42,517
Depreciation and impairment	399	531
Promotion and advancement of education and social welfare	381,295	294,984
	<u>446,773</u>	<u>338,032</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	1,143	926
Governance	3,750	3,600
	<u>451,666</u>	<u>342,558</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>451,666</u>	<u>342,558</u>

### 6 Support costs allocated to activities

	<b>2025 £</b>	<b>2024 £</b>
Bank charges	1,143	926
Governance costs	3,750	3,600
	<u>4,893</u>	<u>4,526</u>
<b>Analysed between:</b>		
Charitable activities	<u>4,893</u>	<u>4,526</u>
<b>Governance costs comprise:</b>	<b>2025 £</b>	<b>2024 £</b>
Independent examiner fees	2,400	2,400
Legal and professional	1,350	1,200
	<u>3,750</u>	<u>3,600</u>

# OHEL TORAH YOUTH ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

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<b>7</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,400	2,400
	Depreciation of owned tangible fixed assets	399	531
		<u>          </u>	<u>          </u>

### **8** Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### **9** Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	9	5
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	65,079	42,517
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

### **10** Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# OHHEL TORAH YOUTH ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

### 11 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 February 2024	38,527
At 31 January 2025	38,527
<b>Depreciation and impairment</b>	
At 1 February 2024	36,933
Depreciation charged in the year	399
At 31 January 2025	37,332
<b>Carrying amount</b>	
At 31 January 2025	1,195
At 31 January 2024	1,594

### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	1,717
Accruals and deferred income	2,400	3,600
	<u>2,400</u>	<u>5,317</u>

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
General funds	<u>12,749</u>	<u>475,076</u>	<u>(458,929)</u>	<u>28,896</u>
<b>Previous year:</b>				
	At 1 February 2023 £	Incoming resources £	Resources expended £	At 31 January 2024 £
General funds	<u>17,269</u>	<u>343,600</u>	<u>(348,120)</u>	<u>12,749</u>

# OHEL TORAH YOUTH ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 JANUARY 2025*

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### **14 Related party transactions**

The charity received donations during the year from related parties with no conditions attached, amounting to £210, 588

There were no further disclosable related party transactions during the year (2024 - none).

**OHEL TORAH YOUTH ORGANISATION**

England & Wales - Charity number 1152134

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# Accounts

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**COMPANY REGISTRATION NUMBER: 08377808**  
**CHARITY REGISTRATION NUMBER: 1152134**

**OHEL TORAH YOUTH ORGANISATION**

**TRUSTEES' REPORT AND UNAUDITED  
ACCOUNTS**

**31 JANUARY 2024**

**OHEL TORAH YOUTH ORGANISATION  
COMPANY LIMITED BY GUARANTEE  
FINANCIAL STATEMENTS  
31 JANUARY 24**

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## **OHEL TORAH YOUTH ORGANISATION TRUSTEES ANNUAL REPORT**

The trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 31 January 2024.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 08377808**

**Charity No. 1152134**

#### **Principal Office**

23a Linthorpe Road  
London  
N16 5RE

#### **Director and Trustee**

The Director of the charitable company are its Trustee for the purposes of charity law.

The following Director and Trustee served during the year:

M Ausch  
C Landau

#### **Accountants**

CHS Accountants Limited  
45 Stamford Hill  
London  
N16 5SR

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aim**

The charity's objectives are to further those purposes both in the UK and overseas which are recognised as charitable under English Law.

The charity receives income from charitable donations, which are utilised in the provision and advancement of education and the provision of facilities in the interest of social welfare.

The charity's activity in principally, but not limited to, the promotion and advancement of the education of young people. To provide and assist in the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their condition of life. The promotion of other exclusively charitable objects and purposes such as the trustees see fit, provided they are regarded as charitable by the laws of England and Wales.

### **ACHIEVEMENTS AND PERFORMANCE**

During the year the charity pursued its philanthropic objects. Income from donations aggregated £343,600 (2023: £328,523). Total resources expended was £348,120 (2023: £301,638).

### **FINANCIAL REVIEW**

#### **Financial Position**

The financial results of the charity for the year ended 30 January 2024 are fully reflected in the attached Financial Statements together with the Notes thereon

## **OHEL TORAH YOUTH ORGANISATION TRUSTEES ANNUAL REPORT**

The charity engaged in the provision and advancement of education and the provision of facilities for the advancement of social welfare during the year. In 2024 the charity's Statement of Financial Activities show a deficit of £4,520.

### **Reserves Policy**

It is the policy of the charity to maintain Unrestricted Funds, which include the Free Reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely costs of the charity for the next year.

### **PLANS FOR FUTURE PERIODS**

The future plans of the charity are to continue its charitable activities with the aim of providing charitable benefit to its primary beneficiaries.

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

#### **Governing Document**

The Charity is constituted as a company limited by guarantee and as such, its governing documents are its Memorandum and Articles of Association.

New trustees are appointed based on personal competence, availability and knowledge and familiarity with the community which the charity serves. New trustees are inducted into the workings of the charity by the existing trustees.

The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity.

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

C Landau

Trustee

30 November 2024

**OHEL TORAH YOUTH ORGANISATION  
INDEPENDENT EXAMINERS REPORT**

**INDEPENDENT EXAMINER'S REPORT TO THE trustee of OHEL TORAH YOUTH ORGANISATION**

I report to the charity trustee on my examination of the financial statements of OHEL TORAH YOUTH ORGANISATION for the year ended 31 January 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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.

P Shebson ACA  
CHS Accountants Limited  
45 Stamford Hill  
London  
N16 5SR  
30 November 2024

**OHEL TORAH YOUTH ORGANISATION  
STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 JANUARY 2024**

		<b>Unrestricted funds 2024</b>	<b>Total funds 2024</b>	<b>Total funds 2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	3	343,600	343,600	328,523
<b>Total</b>		<u>343,600</u>	<u>343,600</u>	<u>328,523</u>
<b>Expenditure on:</b>				
Raising funds	4	5,562	5,562	5,905
Charitable activities	5	339,901	339,901	295,414
Other	6	2,657	2,657	319
<b>Total</b>		<u>348,120</u>	<u>348,120</u>	<u>301,638</u>
<b>Net movement in funds</b>		<u>(4,520)</u>	<u>(4,520)</u>	<u>26,885</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	14	17,269	17,269	(9,616)
<b>Total funds carried forward</b>		<u><u>12,749</u></u>	<u><u>12,749</u></u>	<u><u>17,269</u></u>

**OHEL TORAH YOUTH ORGANISATION  
BALANCE SHEET**

**AS AT 31 JANUARY 2024**

<b>Company No.</b>	<b>08377808</b>	<b>Notes</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
	Tangible assets	10	1,594	2,125
			<u>1,594</u>	<u>2,125</u>
<b>Current assets</b>				
	Debtors	11	-	285
	Cash at bank and in hand		16,472	15,408
			<u>16,472</u>	<u>15,693</u>
<b>Creditors: Amount falling due within one year</b>		12	(5,317)	(549)
<b>Net current assets</b>			<u>11,155</u>	<u>15,144</u>
<b>Total assets less current liabilities</b>			<u>12,749</u>	<u>17,269</u>
<b>Total net assets</b>			<u><u>12,749</u></u>	<u><u>17,269</u></u>
<b>Unrestricted funds</b>				
	General funds	13	12,749	17,269
<b>Total funds</b>			<u><u>12,749</u></u>	<u><u>17,269</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 30 November 2024

And signed on its behalf by:

C Landau  
Trustee  
30 November 2024

**OHEL TORAH YOUTH ORGANISATION  
NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MMMM 2024**

**1 General Information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 23a Linthorpe Road, London, N16 5RE.

**Statement of Compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Limited liability**

In the event of a wind-up each member's liability is limited to £1.

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**OHEL TORAH YOUTH ORGANISATION  
NOTES TO THE ACCOUNTS**

**Income**

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided as relevant in order to write off each asset over its estimated useful life:

Fixtures and Fittings - 25% reducing balance

**OHEL TORAH YOUTH ORGANISATION  
NOTES TO THE ACCOUNTS**

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, where applicable, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**3 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Donations	343,600	-	-	343,600	328,523
	<u>343,600</u>	<u>-</u>	<u>-</u>	<u>343,600</u>	<u>328,523</u>

**4 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Fundraising costs	5,562	-	-	5,562	5,905
	<u>5,562</u>	<u>-</u>	<u>-</u>	<u>5,562</u>	<u>5,905</u>

**5 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
<i>Expenditure on charitable activities</i>					
Promotion and advancement of education and social welfare	337,501	-	-	337,501	295,414
<i>Governance costs</i>					
Independent Examiner's Fees	2,400	-	-	2,400	-
	<u>339,901</u>	<u>-</u>	<u>-</u>	<u>339,901</u>	<u>295,414</u>

**OHEL TORAH YOUTH ORGANISATION  
NOTES TO THE ACCOUNTS**

**6 Other expenditure**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	531	-	-	531	-
General administrative costs	926	-	-	926	319
Legal and professional costs	1,200	-	-	1,200	-
	<u>2,657</u>	<u>-</u>	<u>-</u>	<u>2,657</u>	<u>319</u>

**7 Net (expenditure)/income before transfers**

	<b>2024</b>	<b>2023</b>
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	531	-
Independent Examiner's fee	2,400	-

**8 Trustee remuneration and expenses**

None of the trustees have been paid any remuneration in the current or prior periods.

None of the trustees have been paid any expenses in the current or prior periods.

**9 Staff costs**

	<b>2024</b>	<b>2023</b>
	£	£
Salaries and wages	42,517	47,966
	<u>42,517</u>	<u>47,966</u>

No employee received emoluments in excess of £60,000.

**10 Tangible fixed assets**

	<b>Fixtures and Fittings</b>	<b>Total</b>
	£	£
<b>Cost or revaluation</b>		
At 1 February 2023	38,527	38,527
At 31 January 2024	<u>38,527</u>	<u>38,527</u>
<b>Depreciation and impairment</b>		
At 1 February 2023	36,402	36,402
Depreciation charge for the year	531	531
At 31 January 2024	<u>36,933</u>	<u>36,933</u>
<b>Net book values</b>		
At 31 January 2024	<u>1,594</u>	<u>1,594</u>
At 31 January 2023	<u>2,125</u>	<u>2,125</u>

**OHEL TORAH YOUTH ORGANISATION  
NOTES TO THE ACCOUNTS**

**11 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	-	285
	<u>-</u>	<u>285</u>

**12 Creditors:**

amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	1,717	549
Accruals	3,600	-
	<u>5,317</u>	<u>549</u>

**13 Movement in funds**

	<b>At 1 February 2023</b>	<b>Incoming resources (including other gains/losses)</b>	<b>Resources expended</b>	<b>Gross transfers</b>	<b>At 31 January 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	17,269	343,600	(348,120)	-	12,749
<b>Total funds</b>	<u>17,269</u>	<u>343,600</u>	<u>(348,120)</u>	<u>-</u>	<u>12,749</u>

**14 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	1,594	-	-	1,594
Net current assets	11,155	-	-	11,155
	<u>12,749</u>	<u>-</u>	<u>-</u>	<u>12,749</u>

**15 Related party disclosures**

Donations were made by the Trustees during the year.

Other than those mentioned above there are no related party transactions as require disclosure.

**OHEL TORAH YOUTH ORGANISATION**

England & Wales - Charity number 1152134

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# Accounts

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**OHEL TORAH YOUTH ORGANISATION**  
**Company Registration Number 08377808**  
**Charity Commission 1152134**

**Unaudited financial statements**  
**31 January 2023**

## OHEL TORAH YOUTH ORGANISATION

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**OHEL TORAH YOUTH ORGANISATION**  
**Legal & Administrative Details**  
**Year ended 31 January 2023**

Name	Ohel Torah Youth Organisation
Constitution	Memorandum and Articles incorporated 28/01/13
Charity Registration Number	1152134
Trustees	Mr M. Ausch Mr C. Landau

New trustees are appointed on the recommendation of the Youth Organisation committee.

Address for Correspondence	23 Linthorpe Road London N16 5RE
Bankers	HSBC 150 High Street Stoke Newington London, N16 7JP
Accountant	Fort Acquaye ACMA Fountayne Business Centre Broad Lane, London, N15 4AG

**OHEL TORAH YOUTH ORGANISATION**  
**Trustees Report**  
**For the year ended 31 January 2023**

The Trustees present their report and accounts for the year ended 31 January 2023

**Constitution Etc**

Legal and Administrative details are shown on page 2.

**Objectives/Activities**

The charity operates a Youth Organisation in North London. The Charity provides daily education and recreation for young people.

**Risk Management**

The Trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the Charity. The Trustees are satisfied that these systems and procedures mitigate any perceived risks.

**Public Benefit**

We have referred to the guidance in the Charity Commission’s general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Achievements and performance**

The Charity works with young people and during the year, over 200 (2022 -200) passed through its gates to participate in youth activities – including games, educational activities etc.

**Reserves**

The Charity received £328,523 (2022- £288,910) in donations during the year. Total expenditure for the year was £301,638 (2022 - £308,009), leading to a surplus of £26,885 (2022 – Loss (£19,099)). The charity’s liquid reserves are considered adequate for its activities.

.....

M Ausch (trustee)  
15 November 2023

Independent Examiner's Report  
to the Trustees of Ohel Torah Youth Organisation

**Independent examiner's report to the trustees of Ohel Torah Youth Organisation on the Financial statements for the year to 31 January 2023.**

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31 January 2023, set out on pages 5- 8.

**Responsibilities and basis of report**

As the charity's trustees, 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 Charity's accounts carried out under section 145 of the 2011 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 which gives me cause to believe that in, any material respect:

- a) the accounting records were not kept in accordance with section 130 of the Charities Act;  
or
- b) the accounts did not accord with the accounting records; or
- c) the accounts did 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.

Fort Acquaye ACMA  
Unit 2, Fountayne Business Centre  
Broad Lane, London, N15 4AG

15 November 2023

**OHEL TORAH YOUTH ORGANISATION**  
**Statement of financial activities**  
**For the year ended 31 January 2023**

		<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b><u>Income</u></b>			
Donations		328,523	288,910
<b>Total Income</b>		<b><u>328,523</u></b>	<b><u>288,910</u></b>
<b><u>Expenditure</u></b>			
Charitable Activities	<b>3</b>	301,638	307,301
Depreciation	<b>4</b>	-	<u>708</u>
<b>Total Expenditure</b>		<b><u>301,638</u></b>	<b><u>308,009</u></b>
<b>Net Income/ (expenditure) for the year</b>		<b>26,885</b>	<b>(19,099)</b>
<b><u>Reconciliation of funds</u></b>			
Total funds brought forward		<u>(9,616)</u>	<u>9,483</u>
<b>Total funds carried forward</b>		<b><u>17,269</u></b>	<b><u>(9,616)</u></b>

**OHEL TORAH YOUTH ORGANISATION**  
**Statement of Financial Positions**  
**As at 31 January 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	4		2,125		2,125
<b>Current Assets</b>					
Debtors			285		592
Cash at bank and in hand			<u>15,408</u>		<u>9,547</u>
<b>Total Current Assets</b>			15,693		10,139
<b>Creditors: amounts falling due within one year</b>	6	(549)		(21,880)	
<b>Net current assets</b>			15,144		<u>11,741</u>
Net Assets			<u>17,269</u>		<u>(9,616)</u>
<b>Funds of the charity</b>					
Unrestricted funds			17,269		<u>(9,616)</u>
<b>Total charity funds</b>			<u>17,269</u>		<u>(9,616)</u>

The financial statements were approved by the trustees on 15 November 2023 and signed on their behalf by:

**M. Ausch**  
**Trustee**

## **OHEL TORAH YOUTH ORGANISATION**

### **Notes to the financial statements**

**For the year ended 31 January 2023**

#### **1. Accounting Policies**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in British pound sterling (£) which is the functional currency of the entity.

The Charity received only unrestricted income.

#### **1.1. Basis of preparation of financial statements.**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the statement of recommended practice applicable to Charities preparing their accounts in accordance with FRS 102, Charities SORP and Charities Act 2011.

#### **1.2. Income**

Income is received by way of donations and is included in full in the Statement of Financial Activities when received.

#### **1.3. Expenditure**

Liabilities are recognised in the year in which they are incurred,

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### **1.4. Tangible assets**

Tangible Assets includes Religious Books and temporary furniture included in the accounts at costs less accumulated depreciation.

#### **1.5. Depreciation**

Depreciation is provided at 25% reducing balance.

## **2. Employees**

### **Number of Employees**

The average number of employees during the year was:	<b>2023</b>	<b>2022</b>
	6	6

## **3. Charitable Activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Student Grants	31,200	36,500
Club Supplies	14,879	13,858
Youth Events	18,800	16,901
Food & Meals	45,017	50,458
Repairs	15,559	11,441
Wages & Salaries	47,966	54,556
PAYE & NI	1,562	-
Pension Costs	556	554
Rent Payable	10,000	41,600
Utilities	7,056	4,777

Printing Postage Stationery	3,180	3,526
Advertising	2,725	2,495
Telephone	2,047	2,680
Computer costs	4,120	3,450
Motor Expense	6,043	3,486
Bookkeeping & Secretarial	74,500	50,000
Support costs	-	800
Bank Charges	319	305
Cleaning	12,183	6,675
Waste Disposal	2,453	612
Office Expenses	<u>1,473</u>	<u>2,627</u>
	301,638	308,009

#### 4. Tangible Assets

	<b>Fixture Fittings &amp; Equipment £</b>	<b>Total £</b>
Religious Books and Furniture at Cost	38,527	38,527
Accumulated Depreciation as at 1 February 2022	36,402	36,402
<b>Accumulated Depreciation as at 31 January 2023</b>	<u>36,402</u>	<u>36,402</u>
<b>Tangible Assets as at 31 January 2023</b>	<u>2,125</u>	<u>2,125</u>
Tangible Assets as at 31 January 2022	<u>2,125</u>	<u>2,125</u>

#### 5. Debtors

	<b>2023 £</b>	<b>2022 £</b>
Other Debtors	285	592

#### 6. Creditors: Amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Other Creditors	549	21,880

**OHEL TORAH YOUTH ORGANISATION**

England & Wales - Charity number 1152134

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# Accounts

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**OHEL TORAH YOUTH ORGANISATION**  
**Company Registration Number 08377808**  
**Charity Commission 1152134**

**Unaudited financial statements**  
**31 January 2022**

## OHEL TORAH YOUTH ORGANISATION

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**OHEL TORAH YOUTH ORGANISATION**  
**Legal & Administrative Details**  
**Year ended 31 January 2022**

Name	Ohel Torah Youth Organisation
Constitution 28/01/13	Memorandum and Articles incorporated
Charity Registration Number	1152134
Trustees	Mr M. Ausch Mr C. Landau

New trustees are appointed on the recommendation of the Youth Organisation committee.

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**OHEL TORAH YOUTH ORGANISATION**  
**Trustees Report**  
**For the year ended 31 January 2022**

The Trustees present their report and accounts for the year ended 31 January 2022

**Constitution Etc**

Legal and Administrative details are shown on page 1.

**Objectives/Activities**

The charity operates a Youth Organisation in North London. The Charity provides daily education and recreation for young people.

**Risk Management**

The Trustees have identified and reviewed the major risks to which the charity is exposed.

Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the Charity. The Trustees are satisfied that these systems and procedures mitigate any perceived risks.

**Public Benefit**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Achievements and performance**

The Charity works with young people and during the year, over 200 (2021 -210) passed through its gates to participate in youth activities - including games, educational activities etc.

**Reserves**

The Charity received £288,910 (2021- £227,313) in donations during the year. Total expenditure for the year was £308,009 (2001 - £228,311), leading to a loss of (£19,099) (2021 - (£998)). The Trustees are working to generate excess funds over income in the coming years.

The charity's liquid reserves are considered adequate for its activities.

.....

M Ausch (trustee)  
15 November 2022

Independent Examiner's Report  
to the Trustees of Ohel Torah Youth Organisation

**Independent examiner's report to the trustees of Ohel Torah Youth Organisation on the Financial statements for the year to 31 January 2022.**

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31 January 2022, set out on pages 4 - 7.

**Responsibilities and basis of report**

As the charity's trustees, 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 Charity's accounts carried out under section 145 of the 2011 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 which gives me cause to believe that in, any material respect:

- a) the accounting records were not kept in accordance with section 130 of the Charities Act;  
or
- b) the accounts did not accord with the accounting records; or
- c) the accounts did 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.

Fort Acquaye ACMA  
Unit 2, Fountayne Business Centre  
Broad Lane, London, N15 4AG

15 November 2022

**OHEL TORAH YOUTH ORGANISATION**  
**Statement of financial activities**  
**For the year ended 31 January 2022**

		<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b><u>Income</u></b>			
Donations		288,910	227,313
<b>Total Income</b>		<b><u>288,910</u></b>	<b><u>227,313</u></b>
<b><u>Expenditure</u></b>			
Charitable Activities	<b>3</b>	307,301	227,367
Depreciation	<b>4</b>	<u>708</u>	<u>944</u>
<b>Total Expenditure</b>		<b><u>308,009</u></b>	<b><u>228,311</u></b>
<b>Net Income/ (expenditure) for the year (998)</b>			<b>(19,099)</b>
<b><u>Reconciliation of funds</u></b>			
Total funds brought forward		<u>9,483</u>	
<u>10,481</u>			
<b>Total funds carried forward</b>		<b><u>(9,616)</u></b>	<b><u>9,483</u></b>

**OHEL TORAH YOUTH ORGANISATION**  
**Statement of Financial Positions**  
**As at 31 January 2022**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	<b>4</b>	2,125	2,834
<b>Current Assets</b>			
Debtors		592	161
Cash at bank and in hand		9,547	<u>10,003</u>
<b>Total Current Assets</b>		10,139	10,164
<b>Creditors: amounts falling due within one year</b>	<b>6</b>	(21,880)	(3,515)
<b>Net current assets</b>		<u>(11,741)</u>	<u>6,649</u>
Net Assets		<u>(9,616)</u>	<u>9,483</u>
<b>Funds of the charity</b>			
Unrestricted funds		(9,616)	<u>9,483</u>
<b>Total charity funds</b>		<u>(9,616)</u>	<u>9,483</u>

The financial statements were approved by the trustees on 15 November 2022 and signed on their behalf by:

**M. Ausch**  
**Trustee**

**OHEL TORAH YOUTH ORGANISATION**  
**Notes to the financial statements**  
**For the year ended 31 January 2022**

**1. Accounting Policies**

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in British pound sterling (£) which is the functional currency of the entity.

The Charity received only unrestricted income.

**1.1. Basis of preparation of financial statements.**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the statement of recommended practice applicable to Charities preparing their accounts in accordance with FRS 102, Charities SORP and Charities Act 2011.

**1.2. Income**

Income is received by way of donations and is included in full in the Statement of Financial Activities when received.

**1.3. Expenditure**

Liabilities are recognised in the year in which they are incurred, Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**1.4. Tangible assets**

Tangible Assets includes Religious Books and temporary furniture included in the accounts at costs less accumulated depreciation.

**1.5. Depreciation**

Depreciation is provided at 25% reducing balance.

**2. Employees**

**Number of Employees**

The average number of employees during the year was:	<b>2022</b>	<b>2021</b>
	6	6

**3. Charitable Activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Student Grants	36,500	27,000
Club Supplies	13,858	13,260
Youth Events	16,901	13,198
Food & Meals	50,458	51,886
Repairs	11,441	9,705
Wages & Salaries	54,556	27,759
Pension Costs	554	539
Rent Payable	41,600	28,800

Utilities	4,777	4,580
Printing Postage Stationery	3,526	2,783
Advertising	2,495	2,140
Telephone	2,680	1,034
Computer costs	3,450	2,130
Motor Expense	3,486	3,228
Bookkeeping& Secretarial	50,000	25,400
Support costs	800	700
Bank Charges	305	-
Cleaning	6,675	10,547
Waste Disposal	612	1,227
Office Expenses	<u>2,627</u>	<u>1,451</u>
	307,301	227,367

#### 4. Tangible Assets

	<b>Fixture Fittings &amp; Equipme nt £</b>	<b>Total £</b>
Religious Books and Furniture at Cost	38,527	38,527
Depreciation as at 1 February 2021	35,694	35,694
Depreciation Charge for the year	<u>708</u>	<u>708</u>
<b>Accumulated Depreciation as at 31 January 2022</b>	<u><b>36,402</b></u>	<u><b>36,402</b></u>
<b>Tangible Assets as at 31 January 2022</b>	<u><b>2,125</b></u>	<u><b>2,125</b></u>
Tangible Assets as at 31 January 2021	<u>2,833</u>	<u>2,833</u>

#### 5. Debtors

	<b>2022 £</b>	<b>2021 £</b>
Other Debtors	592	161

#### 6. Creditors: Amounts falling due within one year

	<b>2022 £</b>	<b>2021 £</b>
Other Creditors	21,880	3,515

**OHEL TORAH YOUTH ORGANISATION**

England & Wales - Charity number 1152134

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# Accounts

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**OHEL TORAH YOUTH ORGANISATION**  
**Legal & Administrative Details**  
**Year ended 31 January 2021**

Name	Ohel Torah Youth Organisation
Constitution	Memorandum and Articles incorporated 28/01/13
Charity Registration Number	1152134
Trustees	Mr M. Ausch Mr C. Landau

New trustees are appointed on the recommendation of the Youth Organisation committee.

Address for Correspondence	23 Linthorpe Road London N16 5RE
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Bankers	HSBC 150 High Street Stoke Newington London, N16 7JP
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Accountant	Rothfeld& Co Medcar House 149a Stamford Hill London N16 5LL
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Independent Examiner's Report  
to the Trustees of Ohel Torah Youth Organisation

I report on the accounts of the Trust for the year ended 31<sup>st</sup> January 2021, which are set out on page 4 to 7.

Respective responsibilities of Trustee and Examiner

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7) (b) of the Act, 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 Commissioners. 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 trustee, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention.

(a) which gives me reasonable cause to believe that, in any material respect, the requirements

- To keep accounting records in accordance with section 41 of the Act;
- and*
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Accountant**  
Rothfeld & Co  
Medcar House  
149a Stamford Hill  
London N16 5LL

15 November 2021

**OHEL TORAH YOUTH ORGANISATION**  
**Trustees Report**  
**For the year ended 31 January 2021**

The Trustees present their report and accounts for the year ended 31 January 2021

Constitution Etc

Legal and Administrative details are shown on page 1.

Activities

The charity operates a Youth Organisation in North London. The Charity provides daily education and recreation for young people.

Reserves

The charity's liquid reserves are considered adequate for its activities.

.....

M Ausch (trustee)  
15November 2021

**OHEL TORAH YOUTH ORGANISATION**  
**Statement of financial activities**  
**For the year ended 31 January 2021**

	Notes	2021 £	2020 £
<b><u>Income</u></b>			
Donations		227,313	242,569
<b>Total Income</b>		<u>227,313</u>	<u>242,569</u>
<b><u>Expenditure</u></b>			
Charitable Activities	3	227,367	239,506
Depreciation	4	<u>944</u>	<u>1,259</u>
<b>Total Expenditure</b>		<u>228,311</u>	<u>240,765</u>
<b>Net Income/ (expenditure) for the year</b>		<b>(998)</b>	<b>1,804</b>
<b><u>Reconciliation of funds</u></b>			
Total funds brought forward		<u>10,481</u>	<u>8,677</u>
<b>Total funds carried forward</b>		<b><u>9,483</u></b>	<b><u>10,481</u></b>

**OHEL TORAH YOUTH ORGANISATION**  
**Balance Sheet**  
**As at 31 January 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	4		2,834		3,778
<b>Current Assets</b>					
Debtors			161		-
Cash at bank and in hand			10,003		<u>13,046</u>
<b>Total Current Assets</b>			10,164		13,046
<b>Creditors: amounts falling due within one year</b>	6	(3,515)		(6,343)	
<b>Net current assets</b>			<u>6,649</u>		<u>(6,703)</u>
<b>Net Assets</b>			<u>9,483</u>		<u>10,481</u>
<b>Funds of the charity</b>					
Unrestricted funds			9,483		<u>10,481</u>
<b>Total charity funds</b>			<u>9,483</u>		<u>10,481</u>

The financial statements were approved by the trustees on 15 November 2021 and signed on their behalf by:

**M. Ausch**  
**Trustee**

**OHEL TORAH YOUTH ORGANISATION**  
**Notes to the financial statements**  
**For the year ended 31 January 2021**

**1. Accounting Policies**

**1.1. Accounting convention**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

**1.2. Income**

Income is received by way of donations and is included in full in the Statement of Financial Activities when received.

**1.3. Expenditure**

Liabilities are recognised in the year in which they are incurred,  
Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**1.4. Tangible assets**

Tangible Assets includes Religious Books and temporary furniture included in the accounts at costs less accumulated depreciation.

**1.5. Depreciation**

Depreciation is provided at 25% reducing balance.

**2. Employees**

**Number of Employees**

The average number of employees during the year was:	<b>2021</b>	<b>2020</b>
	6	6

**3. Charitable Activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Student Grants	27,000	32,000
Club Supplies	13,260	14,232
Youth Events	13,198	12,663
Food & Meals	51,886	52,862
Repairs	9,705	6,457
Wages & Salaries	27,759	39,244
NI Contributions	-	1,911
Pension Costs	539	481
Rent Payable	28,800	36,960
Utilities	4,580	5,794
Printing Postage Stationery	2,783	2,168
Advertising	2,140	2,428
Telephone	1,034	938
Computer costs	2,130	1,050
Motor Expense	3,228	1,374

Bookkeeping& Secretarial	24,400	16,500
Support costs	700	700
Bank Charges	-	15
Cleaning	10,547	9,477
Waste Disposal	1,227	754
Office Expenses	<u>1,451</u>	<u>1,498</u>
	227,367	239,506

#### 4. Tangible Assets

	<b>Fixture Fittings &amp; Equipment £</b>	<b>Total £</b>
Religious Books and Furniture at Cost	38,527	38,527
Depreciation as at 1 February 2020	34,749	34,749
Depreciation Charge for the year	<u>944</u>	<u>944</u>
<b>Accumulated Depreciation as at 31 January 2021</b>	<u>35,693</u>	<u>35,693</u>
<b>Tangible Assets as at 31 January 2021</b>	<u>2,834</u>	<u>2,834</u>
Tangible Assets as at 31 January 2020	<u>3,778</u>	<u>3,778</u>

#### 5. Debtors

	<b>2021 £</b>	<b>2020 £</b>
Other Debtors	161	-

#### 6. Creditors: Amounts falling due within one year

	<b>2021 £</b>	<b>2020 £</b>
Social Security & other taxes	-	471
Other Creditors	3,515	5,872