

Learning From The Righteous

FINANCIAL STATEMENTS

For the period ended 31st March 2024

Registered Charity Number: 1171408

Learning From The Righteous

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Learning From The Righteous

Report of the Trustees For the period ended 31 March 2024

Registered Office: 38 Wentworth Road, Barnet, EN5 4NT
Charity Commission No: 1171408

The constitution of the charity was adopted on 1 February 2017 and a copy of its terms can be obtained from the charity trustees.

Trustees at 31st March 2023:

Mr Jeffrey Lishak (Chairman)	Appointed: 4 th December 2021
Mr Gregory Lishak (Treasurer)	Appointed: 4 th December 2021
Miss Jaya Pathak	Appointed: 4 th December 2021
Miss Jessica Lishak	Appointed: 4 th December 2021
Miss Catherine Millan	Appointed: 4 th December 2021

The main advisors to the Charity are:-

Independent Examiner:

Chai How-Kee-Chun
53 Leslie Park Road
Croydon
CR0 6TP

Bankers:

Santander
136-138 High Street
Barnet
EN5 5XR

Objective and Activities

The objectives and activities of the charity are:

Learning from the Righteous inspires young people to stand up against prejudice and discrimination through learning about acts of resistance and rescue during the Holocaust.

Structure, Governance and Management

The charity became a registered charity on 1st February 2017, following an EGM on 31st January 2017 to update the charity constitution in accordance with Charity Commission requirements. Five trustees (Mr Simon Gallant, Rabbi Jonathan Wittenberg, Mr Richard Gold, Mr Lawrence Gould and Mrs Ela Barrass) were voted in at the EGM to form an Executive Committee ("Board of Trustees"), which met four times in the period ended 31st March 2019.

On 28th March 2017, at a GM of the charity, a further two trustees were appointed (Mr Scott Saunders and Mrs Natalie Burger).

On 4th December 2021, at a GM of the charity, all members of the previous Board of Trustees resigned and were replaced by five new trustees (Mr Jeffrey Lishak, Mr Gregory Lishak, Miss Jaya Pathak, Miss Jessica Lishak and Miss Catherine Millan).

All trustees give their time voluntarily and receive no remuneration or other benefits.

Achievements and Performance

During the reporting period the charity has put on various workshops for children and have provided training to enable teachers to use age-appropriate, fact based materials in their schools to educate students about The Holocaust.

The charity also successfully held a number of educational exhibitions and fundraising events during the reporting period at which exhibitions were displayed relating to the material prepared by the charity.

Future activities are to include further workshops and exhibition events, the creation of new digital educational materials as well as a study tour to Holocaust-related sites.

Financial Review

The Charity holds cash at bank at all times to meet current costs and programmed expenditure.

Learning From The Righteous

Report of the Trustees

For the period ended 31 March 2024

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales 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 of the charity for that period. 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that will continue in operation.

The trustees are responsible for keeping proper 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Trustees approved this report at a convened meeting on 30/01/2024 and was signed on their behalf by:



J Lishak

Chairman

Dated: 30/01/2025

INDEPENDENT EXAMINERS UNQUALIFIED REPORT

Independent Examiner's report to the Members of Learning From The Righteous.

I report on the accounts of the charity for the period ended 31 March 2024 which are set out on the accompanying pages.

Respective responsibilities of trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of 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 disclosure in the accounts, and seek explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
2. to which, in my opinion, attention should have been drawn in order to enable a proper understanding of the accounts to be reached.

Chai How-Kee-Chun
53 Leslie Park Road, Croydon, CR0 6TP

Dated: 30/01/2025

Statement of Financial Activities
For the period ended 31 March 2024

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income and endowments from:					
Donations and legacies	9,669	-	-	9,669	8,114
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	9,669	-	-	9,669	8,114
Expenditure (Notes 6)					
Expenditure on:					
Fundraising	-	-	-	-	-
Charitable activities	(10,227)	-	-	(10,227)	(42,968)
Separate material expense item	-	-	-	-	-
Other	-	-	-	-	-
Total	(558)			(558)	(34,854)
Net income/(expenditure) before tax for the reporting period	(558)	-	-		32,966
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	(558)	-	-	-	-
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	(558)	-	-		32,966
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	(558)	-	-		32,966
Reconciliation of funds:					
Total funds brought forward	1,232	-	-		36,086
Total funds carried forward	674	-	-		1,232

The notes on pages 9-10 form part of these financial statements.

Balance Sheet
As at 31 March 2024

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
Cash at bank and in hand	674	-	-		1,232
Gift aid receivable	-	-	-	-	-
Total current assets	674	-	-		1,232
Creditors: amounts falling due within one year	-	-	-	-	-
Net current assets/(liabilities)	674	-	-		1,232
Total assets less current liabilities	674	-	-		1,232
Creditors: amounts falling due after one year	-	-	-	-	-
Total net assets or liabilities	674	-	-		1,232
Funds of the Charity	-	-	-	-	-
Endowment funds	-	-	-	-	-
Restricted income funds	-	-	-	-	-
Unrestricted funds	674	-	-		1,232
Revaluation reserve	-	-	-	-	-
Fair value reserve	-	-	-	-	-
Total funds	674	-	-		1,232

The financial statements were approved by the trustees on 30/01/2025 and signed on their behalf by:



J Lishak
Chairman

The notes on pages 9-10 form part of these financial statements

**Notes to the Accounts
For the Period Ended 31 March 2024**

1. Accounting Policies:

Basis of preparation

These accounts have been prepared under the historical cost convention, and are prepared in accordance with applicable accounting standards.

Basis of preparation

The financial statements of the charitable company, 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'.

Incoming Resources

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

Resources Expended

All expenditure is included in the accounts on an accruals basis.

Taxation

The charity is a registered charity and is exempt from tax on its charitable activities.

Fund Accounting

The charity has no restricted funds. At 31 March 2024 all funds held are unrestricted general funds. Unrestricted general funds are funds which can be used for any purpose which is in accordance with the Charity's objectives and at the discretion of the Trustees.

Trustees and Volunteers

None of the trustees and volunteers (or any persons connected with them) received any remuneration during the year.