Torah Umesorah UK Limited

England & Wales · Charity number 1173364

Details

Other names	THE MANCHESTER TORAH UMESORAH TEACHERS CENTRE LIMITED, Torah Umesorah UK
Status	Registered
Legal form	Charitable company
Company number	10557282
Registered	2017-06-12
Register	View on the Charity Commission register

Contact

Address	Torah Umesorah Teachers Centre Park Gates Bury New Road Prestwich Manchester M25 0JW
Phone	03336136136
Email	uk@torah-umesorah.org

Activities

Objects: FOR THE PUBLIC BENEFIT TO PROMOTE THE EDUCATION OF PEOPLE OF ALL AGES AROUND THE WORLD IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT, INCLUDING THE PROVISION OF TRAINING AND LECTURES FOR TEACHERS; THE PROVISION OF A CURRICULUM RESOURCES LIBRARY AND AWARDING TO SUCH PERSONS SCHOLARSHIPS, MAINTENANCE ALLOWANCES OR GRANTS; OR BY GRANTS TO CHARITIES OR OTHER ORGANIZATIONS WORLDWIDE THAT PROVIDE EDUCATION.

Activities: As written in the charity objects

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People, Other Defined Groups

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£200,549	£209,886	-	-
2024-03-31	£495,683	£225,119	-	-
2023-01-31	£131,731	£198,547	-	-
2022-01-31	£127,976	£157,000	-	-
2021-01-31	£96,153	£114,633	-	-

Trustees

Name	Role	Appointed
MORDECAI HALPERN	Chair	2017-01-11
DAVID GREENBLATT		2017-01-11
PHILIP CORN		2017-01-11

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Torah Umesorah UK Limited

England & Wales - Charity number 1173364

Accounts

SHAPING EDUCATION

Unfolding each child's potential

2025

ANNUAL REPORT & ACCOUNTS.

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Torah Umesorah UK Ltd
Registered charity: 1173364
Registered Company: 10557282

TORAH UMESORAH UK LIMITED
REGISTERED CHARITY AND COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purposes of company law and who have served throughout the year, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details
Registered charity and company name: Torah Umesorah UK Limited
Charity registration number: 1173364
Company registration number: 10557282

Registered office and Operational address:
Torah Umesorah Teachers Centre,
Park Gates, Bury New Road,
Prestwich,
Manchester,W
M25 0JW

KEY MANAGEMENT PERSONNEL:

Trustees:
Mr M Halpern
Mr D Greenblatt
Mr P Corn

Director of Operations:
Mrs Gitty Goldblatt BSc (Hons)

Training and Programme Development:
Mrs Shoshana Guttentag BSc (Hons), PG Cert Ed (QTLS)
Mrs Sara Dina Bakst B.A, PG Cert Ed (QTLS)

Accountants and Independent Examiner:
Messrs Cohen Arnold
New Burlington House
1075 Finchley Road
London NW11 0PU

Bankers:
The Royal Bank of Scotland plc.
36 St. Andrew Square
Edinburgh, EH2 2YB

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A MESSAGE FROM *our* TRUSTEE

To our dear friends and supporters,

To our dear friends and supporters,This past year has once again been a year of achievement for Torah Umesorah UK.
I am proud to say that Torah Umesorah UK continues to stand by, support and complement schools in the Jewish cultural community. Included in this are the underfunded and independent Jewish schools and their children, who are situated in the communities of London, Manchester and Gateshead. Every child is unique and every child deserves to thrive regardless of the challenges they face, and Torah Umesorah upholds this. With diverse, high-quality educational programmes and also courses for community educators, these programmes equip teachers with the tools and skills they need, to teach every child effectively and appropriately, unfolding each child's success.

Torah Umesorah UK supports cultural as well as independent Jewish schools in the UK in ways that both complement the training provided and lend a helping hand to schools that struggle to train their teachers to a very high standard, catering to the sensitivity and needs of this community.

Students start out as a blank sheet of paper, full of possibilities. That paper is shaped by the effort they put in, it can however be simply scrunched up and torn, or it can be folded into something unique. Only through effective education can the correct folds be formed, like origami transforming a simple piece of paper into a Masterpiece. The student puts in the effort, the educator dictates the folds.

Empowering teachers is critical to meeting the many challenges students face. The professional approaches taught in the lectures Torah Umesorah provides ensure every child is reached and supported as effectively as possible. We help unfold their full potential and complement the education and training the schools are providing. This means more children can be engaged and keep up with the pace of the lesson. Children easily absorb more information from a professionally trained educator and this, together with their effort and hard work, will create the right folds.

Teachers want to reach every child and shape their future but don't always know how. Torah Umesorah UK steps in to offer these vital courses for teachers whose schools cannot financially afford this essential training on top of the basic induction and training these schools currently provide to their new teaching staff. Teacher retention also increases as a result. Alongside this, Torah Umesorah reaches out to as many of these community schools as possible - there are a total of 91 schools in the Jewish cultural community spread over the UK - to offer these courses and encourage them to enrol their teaching staff in these subsidised courses. Torah Umesorah's achievements include delivering the practical, annual Ready2teach sessions for new teachers; subsidising and teaching the level 4 and 5 relevant, culturally tailored teaching qualification PDQ, known as "Yesod"; and preparing and developing a culturally appropriate and adequate level 3 teaching qualification for early years teachers.
This is in addition to the soft, holistic skills training courses addressing contemporary concerns offered throughout the year, including the ICC managers programme that educates school managers on how to train in new teaching staff, lectures on understanding and adopting teaching approaches for neurodiverse students, the Pinnacle course for teachers and school leaders, and training on how to support children who have lost parents or whose parents are divorced, all which have been given throughout the past year.

Networking and wellbeing events for teachers were also highlights of the year, with strong positive feedback from attendees.

The Torah Umesorah UK centre continues to develop an effective, impactful curriculum for these cultural schools to deliver high-quality and effective teaching. Their library and resource centre is highly popular and used by many teachers and school leaders to enhance their lessons.
Torah Umesorah is committed to constantly improving the quality and quantity of its programmes and services.

And with your continued help, we can do more.

Torah Umesorah has a list of projects and courses it plans to implement over the next few years, including a course on Metacognition, teaching approaches to discipline, the Assist Plus course for teaching assistants using the Feuerstein teaching method, and a multi-year project to introduce Montessori teaching in community schools and the development of an appropriate level 3 teaching qualification for early years staff. As such, Torah Umesorah will continue to diversify its funding base and broaden its revenue streams to continue addressing the community's needs.

We look forward to sharing more achievements and successes with you in the future, ensuring that each child's efforts translate into success, and we thank all those who have partnered with us so far.

Warm regards

Mr David Greenblatt
Trustee

OUR MISSION

At Torah Umesorah, we are committed to empowering school teachers, including those at underfunded, independent, cultural schools, to deliver high-quality, effective education to every student, regardless of their circumstances or status, complementing the training they receive from schools, and fostering an inclusive, nurturing environment where every child can thrive and achieve their full potential.
We are also committed to teachers' well-being and to promoting their best interests in furthering their teaching careers.

"The actions of the educator dictate the folds and shape the child"

PROJECTS *and* PROGRAMMES

Guided by community leaders and Torah Umesorah's advisory board, we focus on five key areas:

Professional Teachers Training Qualifications

Teachers' well-being and networking events

Combating Contemporary Concerns

Curriculum development

Library and Resource Centre

1

Professional Teachers Training Qualifications

Torah Umesorah continued to be accredited by Cambridge University and the Institute of Leadership and Management (ILM) to provide and subsidise professional level 4 & 5 teaching qualifications, with learning support, to teachers of culturally independent schools who would otherwise not be given this opportunity. This is given through the YESOD PDQ course, which has been developed and tailored to the standards of the community and has been made as relevant as possible. A similar level 3 course is currently being developed for early years staff.

2

Teachers' Well-being and Networking Events

We arrange well-being events to encourage and revitalise educators and teachers, including an annual catered function featuring an incredible lineup of inspirational speakers and entertainment, a Q&A panel, and an evening of appreciation, inspiring and motivating teachers, helping prevent burnout.

Additionally, networking events are organised to encourage educators to share the knowledge and skills from across the community's schools and educational establishments, including events for both experienced and new-to-the-scene teachers. And of course, the all-important Ready2Teach sessions for new teachers preparing to start the new year on the right foot.

PROJECTS *and* PROGRAMMES

3 Combating Contemporary Concerns

An array of soft, holistic skill courses has been taught throughout the year to improve educator and leadership skillsets, including:

- Pinnacle leadership training course
- ICC Managers training course
- Neurodiverse students- identification and tools courses. Supporting students with:
  - Attention Deficit Hyperactivity Disorder (ADHD)
  - Autism Spectrum Condition (ASC)
  - Selective Mutism and Communication Anxiety
  - Social Anxiety and Low Social Confidence
  - Difficulties with Social Communication and Peer Interaction
  - Attention, Focus, and Executive Functioning Challenges
  - Emotional and Behavioural Regulation Needs
- Tools for teaching children who have lost a parent course
- Tools for teaching children whose parents have gone through a divorce course

4 Curriculum Development

Torah Umesorah has successfully developed relevant, high-quality, effective curricula for teaching an array of subjects, from reading, English writing, maths, science and cultural subjects. These have been well received by our community schools, gaining very positive feedback.

5 Library and Resource Centre

Torah Umesorah has shared its library and resources centre with the educators and teachers of the community, assisting in lesson planning and effective teaching. This library includes material on teaching children with Special Educational Needs and classroom discipline. This has been well received and will continue to be a highlight of the centre.

our NEXT STEPS

Professional Teachers Training Qualifications

- To finish the development of an accredited Level 3 qualification for teachers working with Early Years.
- To subsidise the Level 3 course when taken alongside the Levels 4 & 5 courses. Courses will be given by Torah Umesorah's professionally qualified educators.
- To develop and provide improved learning support for learners completing these professional teaching qualifications.
- Providing an Assist Plus course to educate teaching skills for LSAs (Teaching assistants). This course follows the Feuerstein teaching method.

Teachers Well-being and Networking Events

- To act on the feedback given and to continue providing these events in line with attendees' preferences.
- To continue to improve and provide the Ready2Teach pre-school programme for new teachers.
- To act on feedback and to improve the networking events so that participants maximise the practical knowledge gained from these events.

Combating Contemporary Concerns

To provide an array of different holistic soft skill courses, including:

- Metacognitive education for teachers to help them identify and support students' learning processes.
- The Montessori curriculum and educational development will be piloted and implemented as a third stream in culturally independent schools to serve students who are unable to complete the full curriculum in regular classrooms. This is a multi-year project.
- Classes on the right approach to disciplining children, given by an experienced professional educator from the United States.
- A course to train teachers in how to build resilience in children to overcome challenges and diversity, especially in the wake of current world events affecting the Jewish community.
- Additional courses that will be researched and developed over the next year, including further courses addressing the neurodiverse child.

Curriculum Development

Curriculum Development will continue to be developed, and the library and resource centre will continue its operation.

Torah Umesorah continues to strive to improve the quality and offering of its educational courses and resources.

AREA of COMMUNITY BENEFIT

Torah Umesorah has operated in London (Barnet and Hackney), Manchester (Bury and Salford), and Gateshead, benefiting the local Jewish cultural communities there by educating teachers, school managers, and leaders from underfunded and independent Jewish cultural schools in the community. This ultimately benefits over 30,000 children of these communities, over 80,000 since its inception.

Torah Umesorah continues to network and collaborate with primary and high schools in these locations, offering effective classes, courses, and qualifications in partnership with these schools, complementing the education and training already provided and ensuring improved outcomes for these financially struggling schools and their students.

CASE STUDIES

Neurodiversity in Practice

This year, our focus on neurodiversity moved beyond theory and into lived experience. One teacher shared how a pupil, previously labelled as “challenging,” was re-understood through the lens of neurodiversity after attending a Torah Umesorah UK training session. With small but intentional adjustments - clearer routines, sensory awareness, and strengths-based expectations - the child’s behaviour shifted, confidence grew, and learning followed.
For the teacher, this was a turning point. What once felt overwhelming became manageable, and the relationship between teacher and pupil transformed. The child was no longer seen as a problem to be solved, but as an individual to be understood

The Impact of a Teaching Qualification

This year, Torah Umesorah UK saw the direct impact of its subsidised teaching qualifications on classroom practice. One early-career teacher enrolled seeking greater confidence and practical skills. Through culturally relevant training focused on child development, behaviour management, and reflective practice, the teacher was able to implement improvements immediately.
Within months, classroom routines became calmer, pupil engagement increased, and the teacher reported greater confidence and professional clarity. The qualification supported a shift from reactive classroom management to intentional, proactive teaching - benefiting all pupils, including those with additional needs.

our IMPACT SO FAR

Torah Umesorah UK reaches out to schools and teachers, training staff working in over 91 cultural schools across the UK professionally to improve their teaching skills and to diversify their skillsets, empowering them to support and benefit over 30,000 primary and high school students over the year, over 80,000 since Torah Umesorah's inception in 2017.

17,042 Hours of Training

80 Networking Events

Impacting over **80,000** children

770 Sessions

16,712 Visits

109 Courses

IMPACT ON STUDENTS

- Inclusive learning opportunities
- Engaging learning experiences
- Stronger support systems
- Early intervention
- Improved social experience
- Greater chances of success

IMPACT ON TEACHERS

- Effective teaching strategies
- Ability to reach all students
- Positive teaching environment
- Effective management and leadership
- Leadership support
- Ready made teaching resources
- Improved and effective curricula
- Improved student discipline

This complements the culturally independent schools through higher quality teaching and a higher teacher retention rate, with the ability to reach more challenging students.

our PROGRESS

2018
55 Sessions
513 Participants

2019
67 Sessions
856 Participants

2020
73 Sessions
974 Participants

2021
98 Sessions
1030 Participants

2022
103 Sessions
1622 Participants

2023
119 Sessions
3234 Participants

2024
125 Sessions
3600 Participants

TRUSTEES REVIEW

PERIOD FROM 1ST APRIL 2024 UNTIL 31ST MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Torah Umesorah UK Limited was established as a charity in 2017 under the name The Manchester Torah Umesorah Teachers Centre Limited. In 2024, the charity amended its name to Torah Umesorah UK Limited, and the charity is governed by its Memorandum and Articles of Association dated 11 January 2017 as amended on 25 March 2024.
Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.
There is no chief executive officer. The day-to-day affairs are undertaken by Mrs G Goldblatt on behalf of the trustees. All major decisions are made collectively by the trustees who give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.
There are no policies for the induction or training of new trustees.

OBJECTIVES AND ACTIVITIES

OBJECTIVES
The Charity's objectives, as set out in the amended Memorandum and Articles of Association, are for the public benefit to promote the education of people of all ages around the world in such ways as the charity trustees see fit, including the provision of training and lectures for teachers, the provision of a curriculum resources library and awarding to such persons scholarships, maintenance allowances or grants, or by grants to charities or other organisations worldwide that provide education.

AIMS
The main aim of the Charity continued to be the provision of a venue for training, as well as facilitating lecturers to provide training and support for teachers across the UK. The charity also
maintained a resource library for teachers in the Manchester area. This year, the focus has been on developing the Level 3-accredited teaching qualification and reaching out to as many schools and teachers as possible. Courses, training and development of the curriculum and resources continue to be prioritised.

ACTIVITIES
The charity offered a series of training sessions and support groups for teachers in the UK, as well as a resource library used by scores of teachers. Tailored curriculum was developed and marketed to the different cultural schools, and dozens of teachers took the level 4 and 5 teaching qualifications provided and subsidised by Torah Umesorah UK.

GRANT-MAKING POLICY
The charity gives out grants in line with the above objects. There were no individual or institutional grants made during the year.

ACHIEVEMENTS AND PERFORMANCE

The trustees are delighted with the charity's achievements over the last financial period.
Donations and grants received amounted to £122,927, and income from charitable activities amounted to £77,622.
Charitable activities in support of education amounted to £183,161.
The charity continued to provide a venue for training for teachers, as well as facilitating lecturers to offer training and support for teachers.
The charity also maintained a resource library for teachers in the Manchester area.
Both the training and the resources library have been used extensively by teachers from all sectors of the local Jewish cultural community.
The feedback from teachers has been very encouraging.
The charity has been in dialogue with many local schools to enhance the education and resources available to teachers in the UK.

FINANCIAL REVIEW

RESERVES POLICY
It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level of up to three months' running costs. This is to ensure that activities do not have to stop at a time when funding is not immediately available.
As at 31 March 2025, the charity had £33,372 in unrestricted funds.

RISK POLICY
The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the activities and finance of the charity, and are satisfied that systems are in place to manage those risks.

PLANS FOR FUTURE PERIODS

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

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees annual report was approved on 15 January 2026 and signed on behalf of the board of trustees by:

Mr Halpern
MR M HALPERN
TRUSTEE

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF TORAH UMESORAH UK LIMITED YEAR ENDED 31 MARCH 2025

TORAH UMESORAH UK LIMITED
REGISTERED CHARITY AND COMPANY LIMITED BY GUARANTEE

I report to the trustees on my examination of the financial statements of Torah Umesorah UK Limited for the year ended 31 March 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (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. Having satisfied myself that the accounts of the company 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 accounts 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 EXAMINERS STATEMENT

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:
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 accounts to be reached.

David Goldberg

DAVID GOLDBERG FCA DCHA
Independent Examiner
New Burlington House
1075 Finchley Road
London
NW11 0PU
15 Jan 26

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FROM 1ST APRIL 2024 UNTIL 31ST MARCH 2025

	Note	PERIOD FROM 1 APR 24 TO 31 MAR 25 Unrestricted Funds	**Total Funds 2025**	YEAR TO 31 MAR 24 Total Funds 2024
		£	**£**	£
INCOME AND ENDOWMENTS				
Donations and legacies	5	122,927	**122,927**	416,231
Charitable activities	6	77,622	**77,622**	79,452
Total income		200,549	**200,549**	495,683
EXPENDITURE				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	(26,725)	**(26,725)**	–
Expenditure on charitable activities	8,9	(183,161)	**(183,161)**	(225,119)
TOTAL EXPENDITURE		(209,886)	**(209,886)**	(225,119)
Net (expenditure)/income and net movement in funds		(9,337)	**(9,337)**	270,564
RECONCILIATION OF FUNDS				
Total funds brought forward		42,709	**42,709**	(228,500)
Total funds carried forward		33,372	**33,372**	42,064

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

The notes on pages 24 to 31 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 31ST MARCH 2025

	Note	PERIOD FROM 1 APR 24 TO 31 MAR 25 £	£	YEAR TO 31 MAR 24 £
FIXED ASSETS				
Tangible fixed assets	**15**		**-**	2,345
CURRENT ASSETS				
Stocks	**16**	**10,000**	10,000	
Debtors	**17**	**4,925**	35,215	
Cash at bank and in hand		**25,826**	4,646	
Total current assets		**40,751**	49,861	
CREDITORS: amounts falling due within one year	**18**	**(7,379)**	(10,142)	
Net current assets		**33,372**	39,719	
Total assets less current liabilities		**33,372**	42,064	
Net assets		**33,372**	42,064	
FUNDS OF THE CHARITY				
Unrestricted funds		**33,372**	42,064	
Total charity funds	**20**	**33,372**	42,064	

The notes on pages 24 to 31 form part of these financial statements.

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15 Jan 26, and are signed on behalf of the board by:

Mr Halpern

MR M HALPERN
TRUSTEE

The notes on pages 24 to 31 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FROM 1ST APRIL 2024 UNTIL 31ST MARCH 2025

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 New Burlington House, 1075 Finchley Road, London, NW11 0PU, UK.

2. 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.

3. ACCOUNTING POLICIES

BASIS OF PREPARATION
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

FUND ACCOUNTING
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

INCOMING RESOURCES
All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

RESOURCES EXPENDED

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

TANGIBLE ASSETS
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

DEPRECIATION
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment -15% straight line

IMPAIRMENT OF FIXED ASSETS
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

STOCKS
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

FINANCIAL INSTRUMENTS
A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee not having a share capital. It is registered as a charity with the Charity Commission (number 1173364).

5. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
DONATIONS			
Donations	122,927	-	**122,927**

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
DONATIONS			
Donations	377,531	38,700	416,231

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Sale of educational services and materials	77,622	**77,622**	79,452	79,452

7. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Costs of raising donations and legacies - Donations	26,725	**26,725**	-	-

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Advancement of education	129,369	-	**129,369**
Support costs	53,792	-	**53,792**
Total	183,161	-	**183,161**

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Advancement of education	136,639	38,700	175,339
Support costs	49,780	-	49,780
Total	186,419	38,700	225,119

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support Costs	**Total Funds 2025**	Total Funds 2024
	£	£	**£**	£
Advancement of education	129,369	40,048	**169,417**	217,570
Governance costs	-	13,744	**13,744**	7,549
Total	129,369	53,792	**183,161**	225,119

10. ANALYSIS OF SUPPORT COSTS

	Advancement of education £	Governance costs £	**Total Funds 2025 £**	Total Funds 2024 £
Staff costs	18,399	–	**18,399**	20,208
Premises	11,452	–	**11,452**	12,813
Communications and IT	2,237	–	**2,237**	356
General office	7,957	–	**7,957**	8,854
Governance costs	–	13,746	**13,746**	7,549
Total	40,045	13,746	**53,791**	49,780

11. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	Period from 1 Apr 24 to 31 Mar 25 £	Year to 31 Mar 24 £
Depreciation of tangible fixed assets	**2,345**	4,927

12. INDEPENDENT EXAMINATION FEES

	Period from 1 Apr 24 to 31 Mar 25 £	Year to 31 Mar 24 £
FEES PAYABLE TO THE INDEPENDENT EXAMINER FOR:		
Independent examination of the financial statements	**4,200**	4,200

13. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 1 Apr 24 to 31 Mar 25 £	Year to 31 Mar 24 £
Wages and salaries	**61,330**	67,360
Employer contributions to pension plans	**42**	–
Total	**61,372**	67,360

The average head count of employees during the year was 13 (2024: 10).
No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.
The charity did not meet any expenses incurred by the trustee for services provided to the charity (2024: £Nil).

15. TANGIBLE FIXED ASSETS

	Equipment £	**Total £**
COST		
At 1 April 2024 and 31 March 2025	32,846	**32,846**
DEPRECIATION		
At 1 April 2024	30,501	**30,501**
Charge for the year	2,345	**2,345**
At 31 March 2025	32,846	**32,846**
CARRYING AMOUNT		
At 31 March 2025	–	**–**
At 31 March 2024	2,345	**2,345**

16. STOCKS

	Period from 1 Apr 24 to 31 Mar 25 £	Year to 31 Mar 24 £
Finished goods and goods for resale	**10,000**	10,000

17. DEBTORS

	Period from 1 Apr 24 to 31 Mar 25 £	Year to 31 Mar 24 £
Trade debtors	**4,925**	35,215

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Period from 1 Apr 24 to 31 Mar 25	Year to 31 Mar 24
	£	£
Accruals and deferred income	**1,080**	1,080
Social security and other taxes	**6,299**	9,062
Total	**7,379**	10,142

19. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans
The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £42 (2024: £Nil).

20. ANALYSIS OF CHARITABLE FUNDS

Defined contribution plans
The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £42 (2024: £Nil).

	At 1 Apr 24	Income	Expenditure	At 31 Mar 25
	£	£	£	**£**
UNRESTRICTED FUNDS				
General funds	42,709	200,549	(209,886)	**33,372**

	At 1 Feb 23	Income	Expenditure	At 31 Mar 24
	£	£	£	£
UNRESTRICTED FUNDS				
General funds	(228,500)	456,983	(186,419)	42,064

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2025
	£	**£**
Tangible fixed assets	-	**-**
Current assets	40,751	**40,751**
Creditors less than 1 year	(7,379)	**(7,379)**
Net assets	33,372	**33,372**

	Unrestricted Funds	Total Funds 2024
	£	**£**
Tangible fixed assets	2,345	**2,345**
Current assets	49,861	**49,861**
Creditors less than 1 year	(10,142)	**(10,142)**
Net assets	42,064	**42,064**

22. RELATED PARTIES

During the period, the charity recognised £130,500 of donations received from a charity with a common trustee.
No other related party transactions took place during the period under review.

“EVERY CHILD WANTS TO SUCCEED WE HELP THEIR DREAM UNFOLD”

Torah Umesorah UK Limited

Charity registration number: 1173364
Company registration number: 10557282
Email: fundraisinguk@torah-umesorah.org
Telephone: 03336136136

Torah Umesorah UK Limited

England & Wales - Charity number 1173364

Accounts

2024

ANNUAL REPORT & ACCOUNTS

FOOTPRINTS TO SUCCESS

Guiding each child along his path

Torah Umesorah UK
Registered Charity: 1173364
Registered Company: 10557282

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TORAH UMESORAH ANNUAL REPORT
1ST FEBRUARY 2023 - 31ST MARCH 2024

Torah Umesorah UK
Charity Number: 1173364
Company Number: 10557282
Country of registration: England & Wales

Registered Office and Operational Address:
Torah Umesorah Teachers Centre
2nd Floor - Park Gates, Bury New Road
Prestwich
M25 0JW
Manchester

KEY MANAGEMENT PERSONNEL:

Trustees:
Mr P Corn
Mr D Greenblatt
Mr M Halpern

Director of Operations:
Mrs Gitty Goldblatt BSc (Hons)

Training and Programme Development:
Mrs Shoshana Guttentag BSc (Hons), PG Cert Ed (QTLS)
Mrs Sara Dina Bakst B.A., PG Cert Ed (QTLS)

Accountants and Independent Examiner:
Messrs Cohen Arnold
New Burlington House
1075 Finchley Road
London NW11 0PU

Bankers:
The Royal Bank of Scotland plc.
36 St. Andrew Square
Edinburgh EH2 2YB

A MESSAGE FROM OUR TRUSTEE

Torah Umesorah UK is dedicated to empowering independent cultural schools in their mission to provide holistic education to every child, regardless of their background or challenges. Our commitment is to foster an inclusive, nurturing environment where every child can thrive and achieve their fullest potential. Together, we strive to build a community of resilient learners and educators united by a shared goal of educational excellence and equity.

You may note that Torah Umesorah UK have now rebranded their name (formally known as the Manchester Torah Umesorah Teachers Centre Limited) to reflect its work nationally.

Over the past years, Torah Umesorah UK has established contact with over 97 schools in the UK. We have held conventions for headteachers, and conducted numerous workshops addressing various behavioural issues including latest issues in eating disorders and mental health. These efforts have significantly contributed to the development and support of our schools, helping to ensure that each child receives a well-rounded education.

Since its inception, Torah Umesorah UK has been funded through self-generated funds from the community and general donations. Historically, earned income has been insufficient to meet expenditure, and we have been able to supplement this income with donations and an interest-free loan from the Ten Charitable Trust.

In 2024, the Ten Charitable Trust agreed to convert this loan into a gift, and during this year, they also contribute a significant donation, leaving Torah Umesorah in a far healthier financial position. The Ten Charitable Trust is committed to continuing their support for Torah Umesorah but they have indicated that they will do so as part of a scheme in which Torah Umesorah stops being overly dependent on their funding. One of our plans for the next fiscal year is to begin to diversify our funding base to remain sustainable in the years to come.

I would like to extend my heartfelt thanks to our Advisory Boards, Fellow Trustees, and key staff who keep the organisation running. Despite operating on a shoestring budget, their dedication and hard work have been crucial in addressing the needs of our community, particularly ensuring that every child, no matter what his/her challenges, is supported.

We look forward to a year of growth and shared successes.

Kind Regards,

Signed by:
368D6DE06A5D453...
Mr David Greenblatt
Trustee

> **“Every child is unique, so is their journey.”**

OUR MISSION

At Torah Umesorah, we are committed to empower independent cultural schools in their quest to provide quality education to every student, irrespective of their situation or status.

Our commitment is to foster an inclusive, nurturing environment where every child can thrive and achieve their fullest potential.

Together, we strive to build a community of resilient learners and educators united by a shared goal of educational excellence and equity.

PROJECTS AND PROGRAMMES

We have several specialist education committees including a Rabbinical Advisors and Principals Advisory Board, who oversee the programmes we offer. We focus on **three key areas:**

1 QUALIFYING EDUCATORS AND TEACHERS' MENTORS

Torah Umesorah collaborated with Cambridge University and the Institute of Leadership & Management (ILM) to develop bespoke programmes that provide extensive training leading to qualifications. These encompass:

The YESOD PDQ Course- this offers a qualification in education whilst imparting innovative teaching methodologies that revolutionise the classroom experience.

The ICC Programme- a comprehensive course on leadership and coaching, enabling experienced educators to further their careers by becoming qualified teachers' coaches.

2 NETWORKING & COLLABORATION

We collaborate with Cambridge University, Anglia Ruskin and the Institute of Leadership & Management (ILM) to provide accredited education and leadership courses.

Additionally, we arrange networking events to encourage educators, promote collaboration and share skills. These include:

Evening of Appreciation- an event of inspiration and opportunity for educators from various institutions to network, collaborate and share experiences.

Principal Meetings- monthly support group of heads of boys' schools to collaborate and support each other

Teachers Connect- an evening featuring a keynote speaker and engaging programme encouraging and supporting educators and giving them the opportunity to collaborate and network with others in the field.

We also liaise with the schools we serve to develop curricula across various subjects, including ethics, inclusive society, social skills, history, science, and reading.

3 COMBATING CONTEMPORARY CONCERNS

WORKSHOPS OFFERED:

- Effective Leadership
- Mental Health Support
- Underprivileged Students
- Eating Disorders
- Classroom Management
- Mentoring New Teachers
- Joy in the Classroom
- Communication with Parents
- Creating Limits with Love
- Supporting Social Success
- Social Inclusion
- ADHD
- Preventing Teacher Burnout
- Technology Addiction

SHORT SERIES:

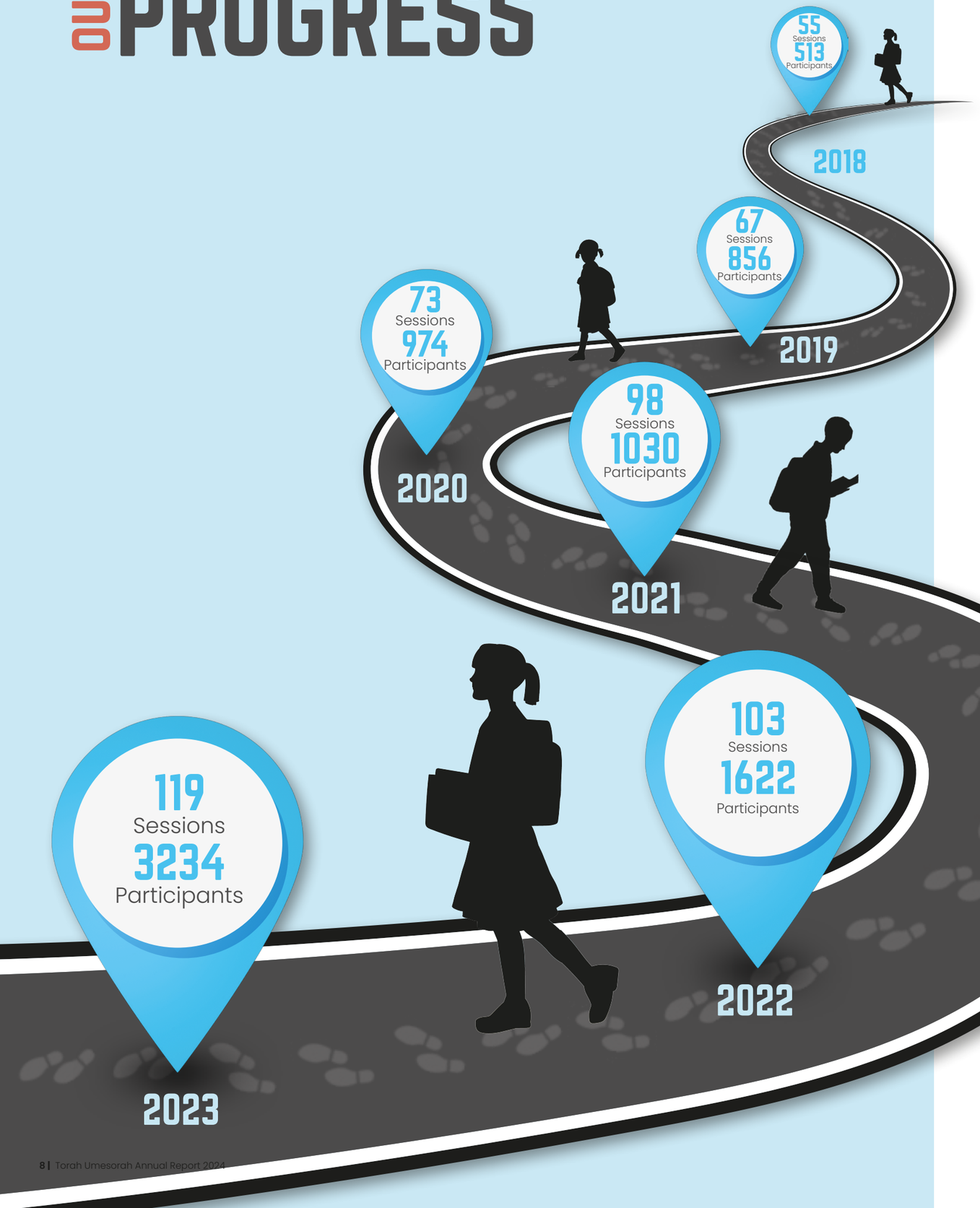
We offer short training sessions that focus on various issues that arise in the classroom, including:

Stress to Success– a summer series focusing on various classroom issues such as classroom management, students with anxiety etc.

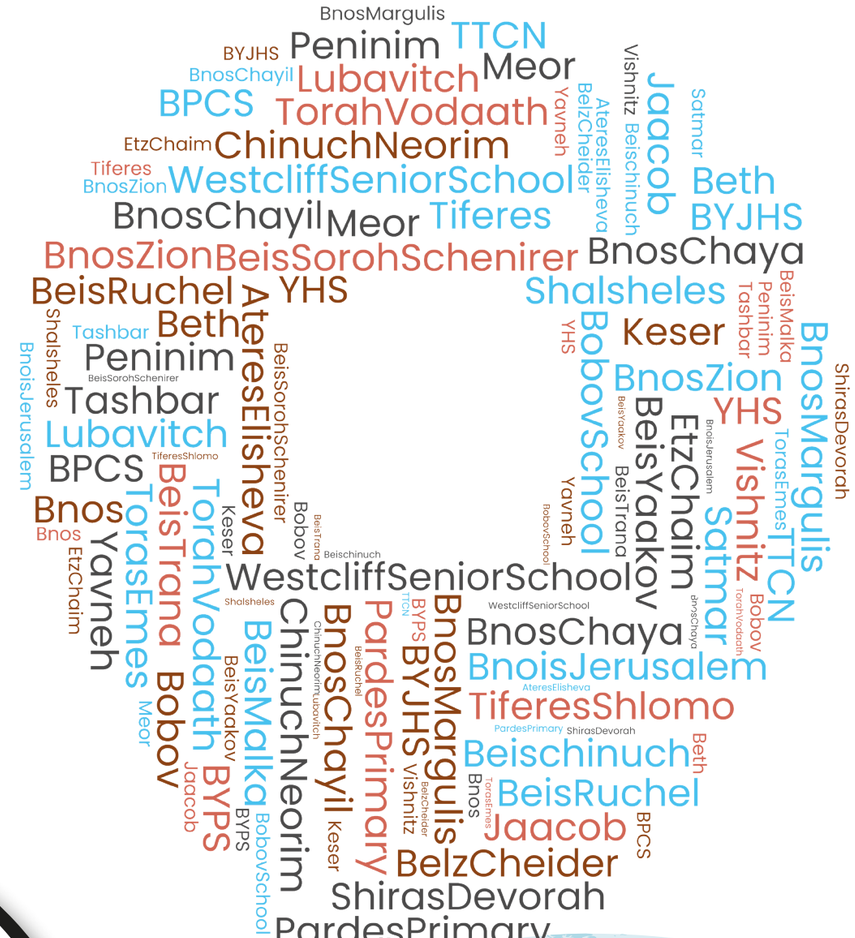
Managing Personnel- practical workshops focusing on real-life skills for effective leadership and management.

Disruptive Behaviour- how to tackle negative behaviour, recognise red flags and provide early intervention.

OUR PROGRESS



OUR SCHOOLS



OUR IMPACT

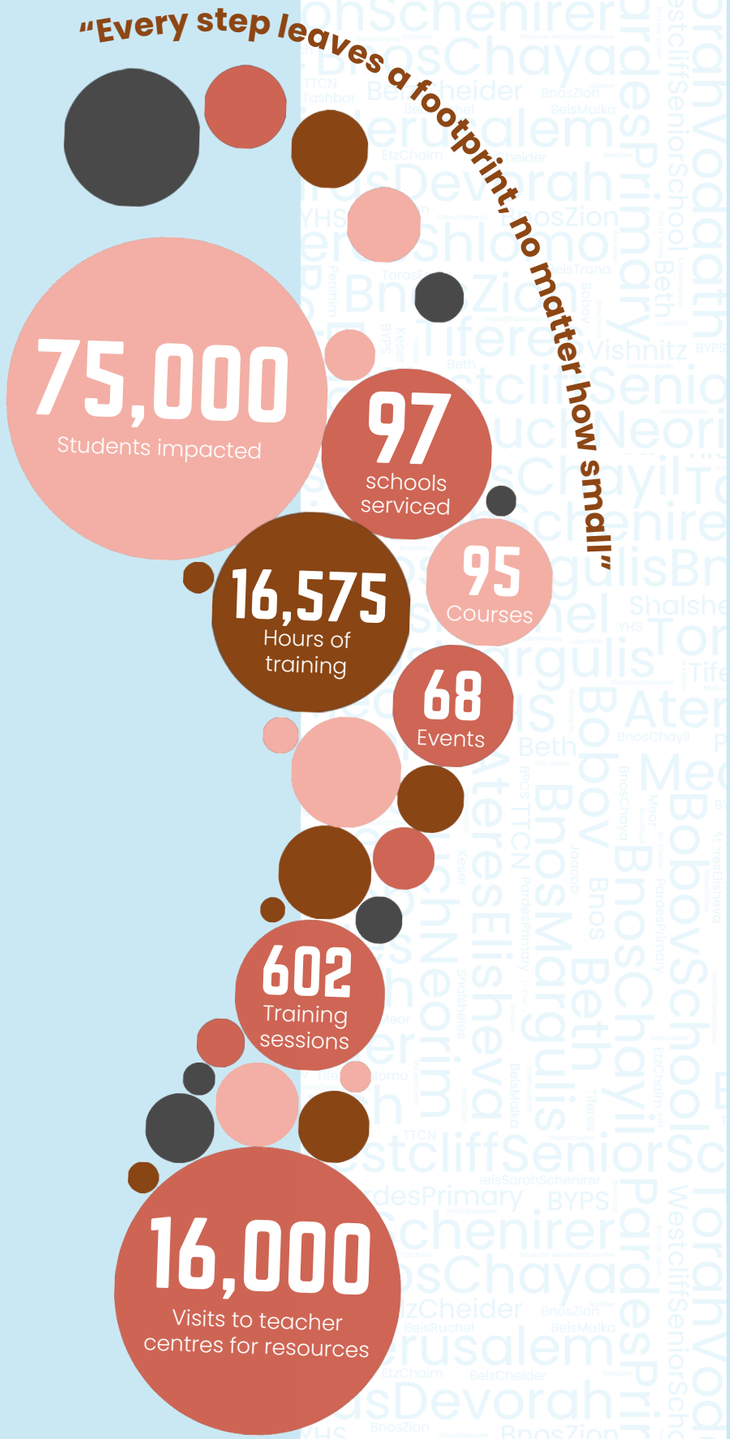
To date, Torah Umesorah collaborates with **97** schools across the UK, empowering them to support over **75,000** students in various capacities.

Impact on students

- Inclusive learning opportunities
- Engaging learning experiences
- Stronger support system
- Early intervention
- Improved social experience
- Positive academic experience
- Greater chances of success in life

Impact on schools

- Effective teaching strategies
- Ability to reach all students
- Positive teaching environment
- Effective hierarchy and leadership
- Curriculum material covered
- Higher teacher retention rate
- Leadership support
- Ready-made teaching resources
- Improved student discipline



"The evening was really beautifully arranged down to the smallest detail. I felt privileged to belong to this extraordinary group of dedicated teachers who invest heart and soul into educating our children. Dina Schoonmaker's speech has given me food for thought and I have shared it with others too. Thank you for injecting us with inspiration and encouragement!"

- Rivki, Event Participant

"I have benefited greatly from this course. I now structure my lessons according to the methodology we learnt. This has led to successful learning and easier discipline. It took time getting used to the lesson preparations, but now that I have grasped it, lesson planning is a breeze! I would definitely recommend this course to others!"

- Mrs H, Yesod PDQ Level 5 Participant

"I gained significantly from the interactive hands-on teaching style. The techniques imparted in the ICC course were more effective than any lecture I've attended. I have implemented the tools I have acquired in the delivery of workshops, regular lessons and more. The strategies work with all ages!"

- Mrs N, ICC Participant

"I have acquired an enormous amount of valuable knowledge, techniques, and inspiration that have significantly impacted my teaching capabilities and skills."

- Mrs F, Ready2Teach Participant

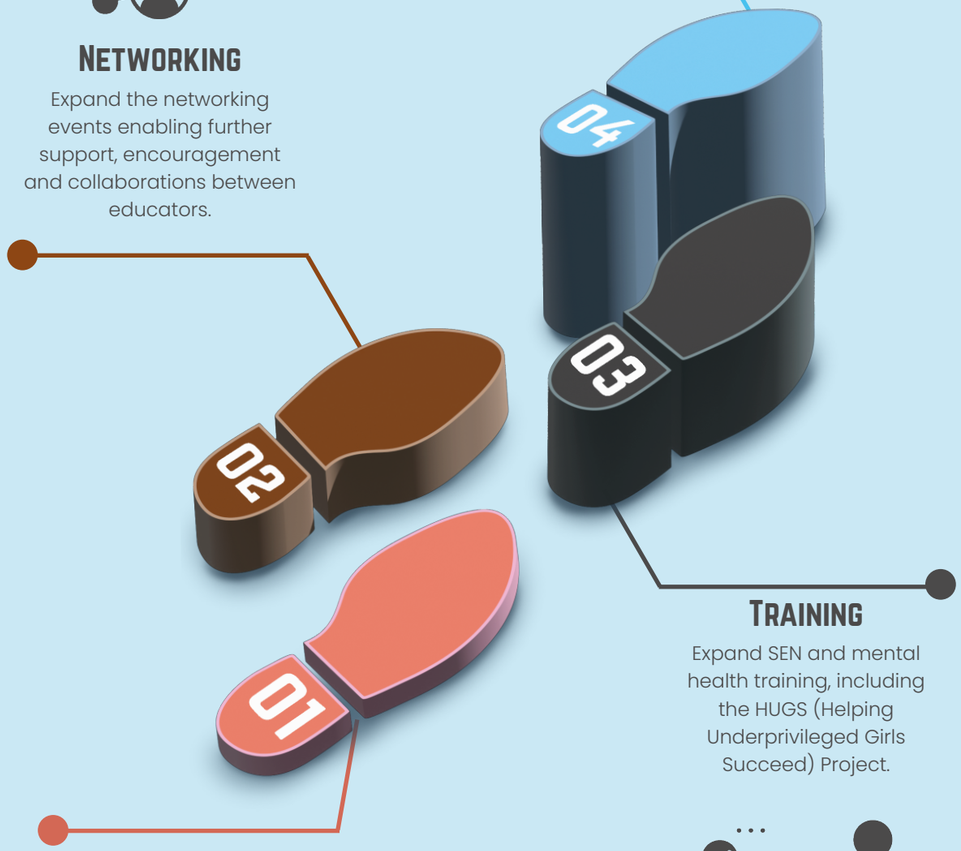
OUR NEXT STEPS

CONSOLIDATING

Consolidate operations nationally, enabling accessibility to more participants.

NETWORKING

Expand the networking events enabling further support, encouragement and collaborations between educators.



TRAINING

Expand SEN and mental health training, including the HUGS (Helping Underprivileged Girls Succeed) Project.

LIAISING

Liaise with additional schools across the country.

NO *TWO* *CHILDREN'S* *PATHS* ARE THE *SAME*, BUT *WE AIM* FOR EACH *TO REACH* THEIR POTENTIAL

TRUSTEES' REVIEW

PERIOD FROM 1 FEBRUARY 2023 TO 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Torah Umesorah UK Limited was originally established as a charity in 2017 under the name The Manchester Torah Umesorah Teachers Centre Limited. In 2024, the charity amended its name to Torah Umesorah UK Limited, and the charity is governed by its Memorandum and Articles of Association dated 11 January 2017 as amended on 25 March 2024.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mrs G Goldblatt on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid, and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

OBJECTIVES AND ACTIVITIES

OBJECTIVES
The Charity's objectives, as set out in the amended Memorandum and Articles of Association, are for the public benefit to promote the education of people of all ages around the world in such ways as the charity trustees see fit, including the provision of training and lectures for teachers, the provision of a curriculum resources library and awarding to such persons scholarships, maintenance allowances or grants, or by grants to charities or other organisations worldwide that provide education.

AIMS
The main aim of the charity continued to be the provision of a venue for training as well as facilitating lecturers to provide training and support for teachers across the UK. The charity also maintained a resource library for teachers in the Manchester area. This year, the focus has been on the continued achievement of the library and to enable as many teachers to access the services as possible.

ACTIVITIES
The charity provided a number of lectures and support groups for teachers in Manchester as well as providing a resource library that was used by scores of teachers.

GRANT MAKING POLICY
The charity gives out grants in line with the above objects. There were no individual or institutional grants made during the year.

ACHIEVEMENTS AND PERFORMANCE

The trustees are delighted with the charity's achievements over the last financial period.

Donations and grants received amounted to £416,231 and income from charitable activities amounted to £79,452.

Charitable activities in support of education amounted to £225,119.

The charity continued to provide a venue for training for teachers as well as facilitating lecturers to provide training and support for teachers. The charity also maintained a resource library for teachers nationally. Both the training and the resources library have been used extensively by teachers from all sectors of the local Jewish community. The feedback from teachers has been very encouraging.

The charity has been in dialogue with many local schools to enhance the education and resources available to teachers accross the UK.

FINANCIAL REVIEW

RESERVES POLICY
It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level of up to six months running costs. This is to ensure that activities do not have to stop at a time when funding is not immediately available.

As at 31 March 2024, the charity had £42,064 in unrestricted funds.

RISK POLICY
The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the activities and finance of the charity and are satisfied that systems are in place to manage those risks.

FUNDRAISING STRATEGY
The trustees have initiated a fundraising strategy that explores the various opportunities, including online applications and applying to blue chip funders, to accommodate the exponential growth we are experiencing.

PLANS FOR FUTURE PERIODS

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

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 06 August 2024 and signed on behalf of the board of trustees by:

Signed by:
Mr Halpern
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MR M HALPERN
TRUSTEE

INDEPENDENT EXAMINER'S REPORT

PERIOD FROM 1 FEBRUARY 2023 TO 31 MARCH 2024

I report to the trustees on my examination of the financial statements of Torah Umesorah UK Limited ('the charity') for the period ended 31 March 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (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 accounts of the company 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 accounts 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

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 (ICAEW), 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:

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 accounts to be reached.

DocuSigned by:
David Goldberg
BC6977A458CD499...

DAVID GOLDBERG FCA DCHA
INDEPENDENT EXAMINER
New Burlington House
1075 Finchley Road
London
NW11 0PU

06 August 2024

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		PERIOD FROM 1 FEB 23 TO 31 MAR 24			YEAR TO 31 JAN 23
		Unrestricted funds	Restricted Funds	**Total Funds**	Total Funds
	Note	£	£	**£**	£
INCOME AND ENDOWMENTS					
Donations and legacies	5	377,531	38,700	**416,231**	2,946
Charitable activities	6	79,452	-	**79,452**	128,785
Total income		456,983	38,700	**495,683**	131,731
EXPENDITURE					
Expenditure on charitable activities	7,8	(186,419)	(38,700)	**(225,119)**	(198,547)
Total expenditure		(186,419)	(38,700)	**(225,119)**	(198,547)
Net income/(expenditure) and net movement in funds		270,564	-	**270,564**	(66,816)
RECONCILIATION OF FUNDS					
Total funds brought forward		(228,500)	-	**(228,500)**	(161,684)
Total funds carried forward		42,064	-	**42,064**	(228,500)

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

The notes on pages 20 to 27 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

PERIOD FROM 1 FEBRUARY 2023 TO 31 MARCH 2024

	Note	PERIOD FROM 1 FEB 23 TO 31 MAR 24 £	£	YEAR TO 31 JAN 23 £	£
FIXED ASSETS					
Tangible fixed assets	14		**2,345**		4,254
CURRENT ASSETS					
Stocks	15	**10,000**		2,500	
Debtors	16	**35,215**		16,513	
Cash at bank and in hand		**4,646**		20,994	
Total current assets		**49,861**		40,007	
CREDITORS: Amounts falling due within one year	17	**(10,142)**		(272,761)	
Net current assets			**39,719**		(232,754)
Total assets less current liabilities			**42,064**		(228,500)
Net assets			**42,064**		(228,500)
FUNDS OF THE CHARITY					
Unrestricted funds			**42,064**		(228,500)
Total charity funds	18		**42,064**		(228,500)

The notes on pages 20 to 27 form part of these financial statements.

For the period ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.
- These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 06 August 2024, and are signed on behalf of the board by:

Signed by:
Mr Halpern
2E69B68E36754A9...
MR M HALPERN
TRUSTEE

The notes on pages 20 to 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 1 FEBRUARY 2023 TO 31 MARCH 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 New Burlington House, 1075 Finchley Road, London, NW11 0PU, UK.

2. 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.

3. ACCOUNTING POLICIES

BASIS OF PREPARATION
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

FUND ACCOUNTING
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

INCOMING RESOURCES
All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

RESOURCES EXPENDED
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, non-charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

TANGIBLE ASSETS
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

DEPRECIATION
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% straight line

IMPAIRMENT OF FIXED ASSETS
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

STOCKS
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

FINANCIAL INSTRUMENTS
A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee not having a share capital. It is registered as a charity with the Charity Commission (number 1173364).

5. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
DONATIONS			
Donations	377,531	38,700	**416,231**

	Unrestricted funds	Restricted Funds	Total Funds 2023
	£	£	£
DONATIONS			
Donations	2,946	-	2,946

6. CHARITABLE ACTIVITIES

	Unrestricted funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Sale of educational services and materials	79,452	**79,452**	128,785	128,785

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Advancement of education	136,639	38,700	**175,339**
Support costs	49,780	-	**49,780**
Total	186,419	38,700	**225,119**

	Unrestricted funds	Restricted Funds	Total Funds 2023
	£	£	£
Advancement of education	192,555	-	192,555
Support costs	5,992	-	5,992
Total	198,547	-	198,547

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	**Total Funds 2024**	Total Funds 2023
	£	£	**£**	£
Advancement of education	175,339	42,231	**217,570**	192,693
Governance costs	-	7,549	**7,549**	5,854
Total	175,339	49,780	**225,119**	198,547

9. ANALYSIS OF SUPPORT COSTS

	Advancement of education	Governance costs	**Total Funds 2024**	Total Funds 2023
	£	£	**£**	£
Staff costs	20,208	-	**20,208**	-
Premises	12,813	-	**12,813**	-
Communications and IT	356	-	**356**	-
General office	8,854	-	**8,854**	138
Governance costs	-	7,549	**7,549**	5,854
Total	42,231	7,549	**49,780**	5,992

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period from 1 Feb 23 to 31 Mar 24	Year to 31 Jan 23
	£	£
Depreciation of tangible fixed assets	**4,927**	4,474

11. INDEPENDENT EXAMINATION FEES

	Period from 1 Feb 23 to 31 Mar 24	Year to 31 Jan 23
	£	£
FEES PAYABLE TO THE INDEPENDENT EXAMINER FOR:		
Independent examination of the financial statements	**4,200**	1,080

12. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 1 Feb 23 to 31 Mar 24	Year to 31 Jan 23
	£	£
Wages and salaries	**67,360**	40,319

The average head count of employees during the period was 10 (2023: 8).
No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The charity did not meet any expenses incurred by the trustee for services provided to the charity (2023: £Nil).

14. TANGIBLE FIXED ASSETS

	Equipment	**Total**
	£	**£**
COST		
At 1 February 2023	29,828	**29,828**
Additions	3,018	**3,018**
At 31 March 2024	32,846	**32,846**
DEPRECIATION		
At 1 February 2023	25,574	**25,574**
Charge for the period	4,927	**4,927**
At 31 March 2024	30,501	**30,501**
CARRYING AMOUNT		
At 31 March 2024	2,345	**2,345**
At 31 January 2023	4,254	**4,254**

15. STOCKS

	Period from 1 Feb 23 to 31 Mar 24	Year to 31 Jan 23
	£	£
Finished goods and goods for resale	**10,000**	2,500

16. DEBTORS

	Period from 1 Feb 23 to 31 Mar 24	Year to 31 Jan 23
	£	£
Trade debtors	**35,215**	16,513

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Period from 1 Feb 23 to 31 Mar 24	Year to 31 Jan 23
	£	£
Accruals and deferred income	**1,080**	1,080
Social security and other taxes	**9,062**	2,681
Other creditors	**-**	269,000
Total	**10,142**	272,761

18. ANALYSIS OF CHARITABLE FUNDS

	At 1 Feb 23	Income	Expenditure	**At 31 Mar 24**
	£	£	£	**£**
UNRESTRICTED FUNDS				
General funds	(228,500)	456,983	(186,419)	**42,064**

	At 1 Feb 22	Income	Expenditure	At 31 Jan 23
	£	£	£	£
UNRESTRICTED FUNDS				
General funds	(161,684)	131,731	(198,547)	(228,500)

	At 1 Feb 23	Income	Expenditure	**At 31 Mar 24**
	£	£	£	**£**
RESTRICTED FUNDS				
Restricted funds		38,700	(38,700)	**-**

	At 1 Feb 22	Income	Expenditure	At 31 Jan 23
	£	£	£	£
RESTRICTED FUNDS				
Restricted funds	-	-	-	-

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	**Total Funds 2024**
	£	**£**
Tangible fixed assets	2,345	**2,345**
Current assets	49,861	**49,861**
Creditors less than 1 year	(10,142)	**(10,142)**
Net assets	42,064	**42,064**

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	4,254	4,254
Current assets	40,007	40,007
Creditors less than 1 year	(272,761)	(272,761)
Net assets	(228,500)	(228,500)

20. RELATED PARTIES

During the period, the charity recognised £378,000 of donations received from a charity with a common trustee. Included in these donations was £269,000 previously held as a loan and converted to a donation.

No other related party transactions took place during the period under review.

“Every student can learn, just not on the same day, or in the same way.”

– George Evans

“THE TINIEST FEET MAKE THE BIGGEST FOOTPRINTS IN OUR HEARTS”

TORAH UMESORAH UK

Registered Charity: 1173364
Registered Company: 10557282
Web: torahumesorahuk.org
Email: fundraisinguk@torah-umesorah.org
Tel: 0333 613 6136 Ext. 9

TORAHUMESORAHUK

Torah Umesorah UK Limited

England & Wales - Charity number 1173364

Accounts

COMPANY REGISTRATION NUMBER: 10557282
CHARITY REGISTRATION NUMBER: 1173364

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 January 2023

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2023

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The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2023.

Reference and administrative details

Registered charity name	The Manchester Torah Umesorah Teachers Centre Limited
Charity registration number	1173364
Company registration number	10557282
Principal office and registered office	2nd Floor - Parkgates Bury New Road Prestwich Manchester England M25 0TL
The trustees	P Corn D Greenblatt M Halpern
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

The Manchester Torah Umesorah Teachers Centre Limited is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 11 January 2017 as a company and the company number is 10557282. It was registered as a charity on 12 June 2017 with a charity number being 1173364.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mrs G Goldblatt on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective provision of appropriate educational material for teachers.

These risks are managed by the trustees reviewing the information provided to educational providers before it is made available for use.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

Objectives and activities

Charitable Objects
The Charity's objects, as set out in the amended Memorandum and Articles of Association, are for the public benefit to promote the education of people of all ages around the world in such ways as the charity trustees think fit, including the provision of training and lectures for teachers; the provision of a curriculum resources library and awarding to such persons scholarships, maintenance allowances or grants; or by grants to charities or other organisations worldwide that provide education.

Aims
The main aim of the Charity continued to be the provision of a venue for training as well as facilitating lecturers to provide training and support for teachers in the Manchester area. The charity also maintained a resource library for teachers in the Manchester area.

Objectives for the year
This year, the focus has been on the continued achievement of the library and to enable as many teachers to access the services as possible.

Principal Activities of the year
The charity provided a number of lectures and support groups for teachers in Manchester as well providing a resource library that was used by scores of teachers.

Grant making policy
The charity would give out grants in line with the above objects.

There were no individual or institutional grants made during the year.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

A summary of the results and movements of funds for the year are shown in the Statement of Financial Activities.

Fundraising costs incurred during the year are as disclosed in the notes to the accounts.

The charity has support and governance costs comprising professional fees, administrative wages and sundry other costs.

There were no investments made during the year.

There were no related party transactions during the reporting period.

There was an overall net expenditure and net movement in funds for the year amounting to £66,816.

Financial review

Results for the year
Donations and grants received amounted to £2,946 and other income amounted to £128,785.

Educational expenditure and support costs amounted to £194,718. Additionally, the charity incurred fundraising cost of £3,829.

The charity continued to provide a venue for training for teachers as well as facilitating lecturers to provide training and support for teachers. The charity also maintained a resource library for teachers in the Manchester area.

Both the training and the resources library have been used extensively by teachers from all sectors of the local Jewish community. The feedback from teachers has been very encouraging.

The charity has been in dialogue with many local schools to enhance the education and resources available to teachers in the Manchester area.

Reserves
It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover unforeseen and major expenditure and shortfalls in income. The trustees remain confident of their ability to raise the necessary funds, thereby adhering to the stated policy and to the maintenance of a balanced budget.

Currently, the fund is overdrawn and the trustees are aware of the overdrawn nature of the fund. The charity is funded by an interest free loan from a charity that has a common trustee together with this charity, who has agreed not to call in the loan to the detriment of the cash flow of the charity.

The free reserves comprising of the net current assets stand at £36,246, all of which are unrestricted.

The trustees' annual report and the strategic report were approved on 8 November 2023 and signed on behalf of the board of trustees by:

M Halpern
Trustee

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Manchester Torah Umesorah Teachers Centre Limited

Year ended 31 January 2023

I report to the trustees on my examination of the financial statements of The Manchester Torah Umesorah Teachers Centre Limited ('the charity') for the year ended 31 January 2023.

Responsibilities and basis of report

As the trustees of the company (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 accounts of the company 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 accounts 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

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:

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 accounts to be reached.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

8 November 2023

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2023

	Note	2023 Unrestricted funds £	2023 **Total funds** £	2022 Total funds £
Income and endowments				
Donations and legacies	**5**	2,946	2,946	47,629
Other trading activities	**6**	128,785	128,785	80,347
Total income		131,731	131,731	127,976
Expenditure				
Expenditure on raising funds:				
Costs of other fundraising activities	**7**	3,829	3,829	3,178
Expenditure on charitable activities	**8,9**	194,718	194,718	153,822
Total expenditure		198,547	198,547	157,000
Net expenditure and net movement in funds		(66,816)	(66,816)	(29,024)
Reconciliation of funds				
Total funds brought forward		(161,684)	(161,684)	(132,660)
Total funds carried forward		(228,500)	(228,500)	(161,684)

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

The notes on pages 11 to 19 form part of these financial statements.

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 January 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**15**	4,254	8,728
Current assets			
Stocks	**16**	2,500	2,500
Debtors	**17**	16,513	2,303
Cash at bank and in hand		20,994	34,775
		40,007	39,578
Creditors: amounts falling due within one year	**18**	3,761	990
Net current assets		36,246	38,588
Total assets less current liabilities		40,500	47,316
Creditors: amounts falling due after more than one year	**19**	269,000	209,000
Net liabilities		(228,500)	(161,684)
Funds of the charity			
Unrestricted funds		(228,500)	(161,684)
Total charity funds	**21**	(228,500)	(161,684)

For the year ending 31 January 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 11 to 19 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 8 November 2023, and are signed on behalf of the board by:

M Halpern
Trustee

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 2nd Floor - Parkgates Bury New Road, Prestwich, Manchester, England, M25 0TL.

2. 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.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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 and reference is made to the note in the trustees report.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Manchester Torah Umesorah Teachers Centre Limited is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	2,946	2,946	47,629	47,629

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Other income	128,785	128,785	80,347	80,347

7. Costs of other fundraising activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Sundry fundraising costs	3,829	3,829	3,178	3,178

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Educational support and resources	187,399	187,399	97,775	97,775
Support costs	7,319	7,319	56,047	56,047
	194,718	194,718	153,822	153,822

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Educational support and resources	187,399	5,938	193,337	152,729
Governance costs	–	1,381	1,381	1,093
	187,399	7,319	194,718	153,822

10. Analysis of support costs

	Analysis of support costs	**Total 2023**	Total 2022
	£	**£**	£
General office	5,938	5,938	54,954
Governance costs	1,381	1,381	1,093
	7,319	7,319	56,047

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	4,474	4,474

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,080	990

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	40,276	38,326
Employer contributions to pension plans	42	–
	40,318	38,326

The average head count of employees during the year was 8 (2022: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of administrative and other staff	8	8

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 February 2022 and 31 January 2023	29,828
Depreciation	
At 1 February 2022	21,100
Charge for the year	4,474
At 31 January 2023	25,574
Carrying amount	
At 31 January 2023	4,254
At 31 January 2022	8,728

16. Stocks

	2023 £	2022 £
Stationery and consumable stock	2,500	2,500

17. Debtors

	2023 £	2022 £
Other debtors	16,513	2,303

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,080	990
Social security and other taxes	137	–
Other creditors	2,544	–
	3,761	990

19. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	269,000	209,000

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £42 (2022: £Nil).

21. Analysis of charitable funds

Unrestricted funds

	At 01 Feb 2022	Income	Expenditure	**At 31 Jan 2023**
	£	£	£	£
General funds	(161,684)	131,731	(198,547)	(228,500)

	At 01 Feb 2021	Income	Expenditure	At 31 Jan 2022
	£	£	£	£
General funds	(132,660)	127,976	(157,000)	(161,684)

22. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2023**
	£	**£**
Tangible fixed assets	4,254	4,254
Current assets	40,007	40,007
Creditors less than 1 year	(3,761)	(3,761)
Creditors greater than 1 year	(269,000)	(269,000)
Net liabilities	(228,500)	(228,500)

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	8,728	8,728
Current assets	39,578	39,578
Creditors less than 1 year	(990)	(990)
Creditors greater than 1 year	(209,000)	(209,000)
Net liabilities	(161,684)	(161,684)

23. Related parties

Mr M Halpern, trustee of The Manchester Torah Umesorah Teachers Training Centre Limited, is also trustee of The Ten Charitable Trust.

During the year The Ten Charitable Trust lent £60,000 to the charity on an interest free basis. This, together with the £209,000 brought forward interest free creditor, was the balance at the end of the year.

24. Taxation

The Manchester Torah Umesorah Teachers Centre Limited is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Torah Umesorah UK Limited

England & Wales - Charity number 1173364

Accounts

COMPANY REGISTRATION NUMBER: 10557282
CHARITY REGISTRATION NUMBER: 1173364

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 January 2022

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2022

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The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2022.

Reference and administrative details

Registered charity name	The Manchester Torah Umesorah Teachers Centre Limited
Charity registration number	1173364
Company registration number	10557282
Principal office and registered office	2nd Floor - Parkgates Bury New Road Prestwich Manchester England M25 0TL
The trustees	
	P Corn D Greenblatt M Halpern
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

The Manchester Torah Umesorah Teachers Centre Limited is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 11 January 2017 as a company and the company number is 10557282. It was registered as a charity on 12 June 2017 with a charity number being 1173364.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day to day affairs are undertaken by Mrs G Goldblatt on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective provision of appropriate educational material for teachers.

These risks are managed by the trustees reviewing the information provided to educational providers before it is made available for use.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

Objectives and activities

Charitable Objects
The Charity's objects, as set out in the amended Memorandum and Articles of Association, are for the public benefit to promote the education of people of all ages around the world in such ways as the charity trustees think fit, including the provision of training and lectures for teachers; the provision of a curriculum resources library and awarding to such persons scholarships, maintenance allowances or grants; or by grants to charities or other organisations worldwide that provide education.

Aims
The main aim of the Charity continued to be the provision of a venue for training as well as facilitating lecturers to provide training and support for teachers in the Manchester area. The charity also maintained a resource library for teachers in the Manchester area.

Objectives for the year
This year, the focus has been on the continued achievement of the library and to enable as many teachers to access the services as possible.

Principal Activities of the year
The charity provided a number of lectures and support groups for teachers in Manchester as well providing a resource library that was used by scores of teachers.

Grant making policy
The charity would give out grants in line with the above objects.

There were no individual or institutional grants made during the year.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

A summary of the results and movements of funds for the year are shown in the Statement of Financial Activities.

Fundraising costs incurred during the year are as disclosed in the notes to the accounts.

The charity has support and governance costs comprising professional fees, administrative wages and sundry other costs.

There were no investments made during the year.

There were no related party transactions during the reporting period.

There was an overall net expenditure and net movement in funds for the year amounting to £29,024.

Financial review

Results for the year
Donations and grants received amounted to £47,629 and other income amounted to £80,347.

Educational expenditure and support costs amounted to £153,822. Additionally, the charity incurred fundraising cost of £3,178.

The charity continued to provide a venue for training for teachers as well as facilitating lecturers to provide training and support for teachers. The charity also maintained a resource library for teachers in the Manchester area.

Both the training and the resources library have been used extensively by teachers from all sectors of the local Jewish community. The feedback from teachers has been very encouraging.

The charity has been in dialogue with many local schools to enhance the education and resources available to teachers in the Manchester area.

Coronavirus
The charity has not been materially affected by the coronavirus.

Reserves
It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover unforeseen and major expenditure and shortfalls in income. The trustees remain confident of their ability to raise the necessary funds, thereby adhering to the stated policy and to the maintenance of a balanced budget.

Currently, the fund is overdrawn and the trustees are aware of the overdrawn nature of the fund. The charity is funded by an interest free loan from one of the trustees who has agreed not to call in the loan to the detriment of the cash flow of the charity.

The free reserves comprising of the net current assets stand at £38,588, all of which are unrestricted.

The trustees' annual report and the strategic report were approved on 25 October 2022 and signed on behalf of the board of trustees by:

M Halpern
Trustee

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Manchester Torah Umesorah Teachers Centre Limited

Year ended 31 January 2022

I report to the trustees on my examination of the financial statements of The Manchester Torah Umesorah Teachers Centre Limited ('the charity') for the year ended 31 January 2022.

Responsibilities and basis of report

As the trustees of the company (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 accounts of the company 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 accounts 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

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:

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 accounts to be reached.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

25 October 2022

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2022

	Note	2022 Unrestricted funds £	2022 **Total funds** £	2021 Total funds £
Income and endowments				
Donations and legacies	**5**	47,629	47,629	63,285
Other trading activities	**6**	80,347	80,347	32,868
Total income		127,976	127,976	96,153
Expenditure				
Expenditure on raising funds:				
Costs of other fundraising activities	**7**	3,178	3,178	2,275
Expenditure on charitable activities	**8,9**	153,822	153,822	112,358
Total expenditure		157,000	157,000	114,633
Net expenditure and net movement in funds		(29,024)	(29,024)	(18,480)
Reconciliation of funds				
Total funds brought forward		(132,660)	(132,660)	(114,180)
Total funds carried forward		(161,684)	(161,684)	(132,660)

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

The notes on pages 10 to 18 form part of these financial statements.

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 January 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**15**	8,728	13,202
Current assets			
Stocks	**16**	2,500	11,390
Debtors	**17**	2,303	16,803
Cash at bank and in hand		34,775	9,107
		39,578	37,300
Creditors: amounts falling due within one year	**18**	990	662
Net current assets		38,588	36,638
Total assets less current liabilities		47,316	49,840
Creditors: amounts falling due after more than one year	**19**	209,000	182,500
Net liabilities		(161,684)	(132,660)
Funds of the charity			
Unrestricted funds		(161,684)	(132,660)
Total charity funds	**20**	(161,684)	(132,660)

For the year ending 31 January 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 10 to 18 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 25 October 2022, and are signed on behalf of the board by:

M Halpern
Trustee

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 2nd Floor - Parkgates Bury New Road, Prestwich, Manchester, England, M25 0TL.

2. 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.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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 and reference is made to the note in the trustee’s report.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Manchester Torah Umesorah Teachers Centre Limited is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	47,629	47,629	63,285	63,285

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Other income	80,347	80,347	32,868	32,868

7. Costs of other fundraising activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Sundry fundraising costs	3,178	3,178	2,275	2,275

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Educational support and resources	97,775	97,775	89,901	89,901
Support costs	56,047	56,047	22,457	22,457
	153,822	153,822	112,358	112,358

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Educational support and resources	97,775	54,954	152,729	111,354
Governance costs	–	1,093	1,093	1,004
	97,775	56,047	153,822	112,358

10. Analysis of support costs

	Analysis of support costs £	**Total 2022 £**	Total 2021 £
General office	54,954	54,954	21,453
Governance costs	1,093	1,093	1,004
	56,047	56,047	22,457

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	4,474	4,474

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	990	900

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	38,326	56,122

The average head count of employees during the year was 8 (2021: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of administrative and other staff	8	6

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 February 2021 and 31 January 2022	29,828
Depreciation	
At 1 February 2021	16,626
Charge for the year	4,474
At 31 January 2022	21,100
Carrying amount	
At 31 January 2022	8,728
At 31 January 2021	13,202

16. Stocks

	2022 £	2021 £
Stationery and consumable stock	2,500	11,390

17. Debtors

	2022 £	2021 £
Other debtors	2,303	16,803

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	990	900
Other creditors	–	(238)
	990	662

19. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	209,000	182,500

20. Analysis of charitable funds

Unrestricted funds

	At 01 Feb 2021	Income	Expenditure	**At 31 Jan 2022**
	£	£	£	£
General funds	(132,660)	127,976	(157,000)	(161,684)

	At 01 Feb 2020	Income	Expenditure	At 31 Jan 2021
	£	£	£	£
General funds	(114,180)	96,153	(114,633)	(132,660)

21. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2022**
	£	**£**
Tangible fixed assets	8,728	8,728
Current assets	39,578	39,578
Creditors less than 1 year	(990)	(990)
Creditors greater than 1 year	(209,000)	(209,000)
Net liabilities	(161,684)	(161,684)

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	13,202	13,202
Current assets	37,300	37,300
Creditors less than 1 year	(662)	(662)
Creditors greater than 1 year	(182,500)	(182,500)
Net liabilities	(132,660)	(132,660)

22. Related parties

Mr M Halpern, trustee of The Manchester Torah Umesorah Teachers Training Centre Limited, is also trustee of The Ten Charitable Trust.

During the year The Ten Charitable Trust lent £30,000 to the charity on an interest free basis. This, together with the £179,000 brought forward interest free creditor was the balance at the end of the year.

23. Taxation

The Manchester Torah Umesorah Teachers Centre Limited is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Torah Umesorah UK Limited

England & Wales - Charity number 1173364

Accounts

COMPANY REGISTRATION NUMBER: 10557282
CHARITY REGISTRATION NUMBER: 1173364

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 January 2021

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2021

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The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2021.

Reference and administrative details

Registered charity name	The Manchester Torah Umesorah Teachers Centre Limited
Charity registration number	1173364
Company registration number	10557282
Principal office and registered office	2nd Floor - Parkgates Bury New Road Prestwich Manchester England M25 0TL
The trustees	
	P Corn D Greenblatt M Halpern
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

The Manchester Torah Umesorah Teachers Centre Limited is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 11 January 2017 as a company and the company number is 10557282. It was registered as a charity on 12 June 2017 with a charity number being 1173364.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day to day affairs are undertaken by Mrs G Goldblatt on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective provision of appropriate educational material for teachers.

These risks are managed by the trustees reviewing the information provided to educational providers before it is made available for use.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

Objectives and activities

Charitable Objects
The Charity's objects, as set out in the amended Memorandum and Articles of Association, are for the public benefit to promote the education of people of all ages around the world in such ways as the charity trustees think fit, including the provision of training and lectures for teachers; the provision of a curriculum resources library and awarding to such persons scholarships, maintenance allowances or grants; or by grants to charities or other organisations worldwide that provide education.

Aims
The main aim of the Charity continued to be the provision of a venue for training as well as facilitating lecturers to provide training and support for teachers in the Manchester area. The charity also maintained a resource library for teachers in the Manchester area.

Objectives for the year
This year, the focus has been on the continued achievement of the library and to enable as many teachers to access the services as possible.

Principal Activities of the year
The charity provided a number of lectures and support groups for teachers in Manchester as well providing a resource library that was used by scores of teachers.

Grant making policy
The charity would give out grants in line with the above objects.

There were no individual or institutional grants made during the year.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

A summary of the results and movements of funds for the year are shown in the Statement of Financial Activities.

Fundraising costs incurred during the year are as disclosed in the notes to the accounts.

The charity has support and governance costs comprising professional fees, administrative wages and sundry other costs.

There were no investments made during the year.

There were no Related Party transactions during the reporting period.

There was an overall net expenditure for the year amounting to £18,480.

Financial review

Results for the year
Donations and grants received amounted to £63,285 and other income amounted to £32,868.

Educational expenditure and support costs amounted to £112,358.

The charity continued to provide a venue for training for teachers as well as facilitating lecturers to provide training and support for teachers. The charity also maintained a resource library for teachers in the Manchester area.

Both the training and the resources library have been used extensively by teachers from all sectors of the local Jewish community. The feedback from teachers has been very encouraging.

The charity has been in dialogue with many local schools to enhance the education and resources available to teachers in the Manchester area.

Coronavirus
The charity has not been materially affected by the coronavirus.

Reserves
It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover unforeseen and major expenditure and shortfalls in income. The trustees remain confident of their ability to raise the necessary funds, thereby adhering to the stated policy and to the maintenance of a balanced budget.

Currently, the fund is overdrawn and the trustees are aware of the overdrawn nature of the fund. The charity is funded by an interest free loan from one of the trustees who has agreed not to call in the loan to the detriment of the cash flow of the charity.

The free reserves comprising of the net current assets stand at £36,638, all of which are unrestricted.

The trustees' annual report and the strategic report were approved on 28 October 2021 and signed on behalf of the board of trustees by:

M Halpern
Trustee

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Manchester Torah Umesorah Teachers Centre Limited

Year ended 31 January 2021

I report to the trustees on my examination of the financial statements of The Manchester Torah Umesorah Teachers Centre Limited ('the charity') for the year ended 31 January 2021.

Responsibilities and basis of report

As the trustees of the company (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 accounts of the company 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 accounts 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

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:

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 accounts to be reached.

Mr Howard Schwalbe ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

28 October 2021

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2021

	Note	2021 Unrestricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments				
Donations and legacies	**5**	63,285	63,285	46,685
Other trading activities	**6**	32,868	32,868	50,937
Total income		96,153	96,153	97,622
Expenditure				
Expenditure on raising funds:				
Costs of other fundraising activities	**7**	2,275	2,275	2,780
Expenditure on charitable activities	**8,9**	112,358	112,358	101,372
Total expenditure		114,633	114,633	104,152
Net expenditure and net movement in funds		(18,480)	(18,480)	(6,530)
Reconciliation of funds				
Total funds brought forward		(114,180)	(114,180)	(107,650)
Total funds carried forward		(132,660)	(132,660)	(114,180)

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

The notes on pages 10 to 18 form part of these financial statements.

The Manchester Torah Umesorah Teachers Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 January 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	**15**	13,202	17,676
Current assets			
Stocks	**16**	11,390	11,001
Debtors	**17**	16,803	16,676
Cash at bank and in hand		9,107	–
		37,300	27,677
Creditors: amounts falling due within one year	**18**	662	4,533
Net current assets		36,638	23,144
Total assets less current liabilities		49,840	40,820
Creditors: amounts falling due after more than one year	**19**	182,500	155,000
Net liabilities		(132,660)	(114,180)
Funds of the charity			
Unrestricted funds		(132,660)	(114,180)
Total charity funds	**20**	(132,660)	(114,180)

For the year ending 31 January 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 10 to 18 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 28 October 2021, and are signed on behalf of the board by:

M Halpern
Trustee

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 2nd Floor - Parkgates Bury New Road, Prestwich, Manchester, England, M25 0TL.

2. 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.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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 and reference is made to the note in the trustees report.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Manchester Torah Umesorah Teachers Centre Limited is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	63,285	–	63,285
Grants			
Grants receivable	–	–	–
	63,285	–	63,285

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	36,785	–	36,785
Grants			
Grants receivable	–	9,900	9,900
	36,785	9,900	46,685

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Other income	32,868	32,868	50,937	50,937

7. Costs of other fundraising activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Sundry fundraising costs	2,275	2,275	2,780	2,780

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Educational support and resources	89,901	–	89,901
Support costs	22,457	–	22,457
	112,358	–	112,358

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Educational support and resources	69,145	9,900	79,045
Support costs	22,327	–	22,327
	91,472	9,900	101,372

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2021**	Total fund 2020
	£	£	**£**	£
Educational support and resources	89,901	21,453	111,354	100,472
Governance costs	–	1,004	1,004	900
	89,901	22,457	112,358	101,372

10. Analysis of support costs

	Analysis of support costs	**Total 2021**	Total 2020
	£	**£**	£
General office	21,453	21,453	21,427
Governance costs	1,004	1,004	900
	22,457	22,457	22,327

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	4,474	4,474

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	900	900

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	56,122	41,454
Social security costs	–	50
	56,122	41,504

13. Staff costs *(continued)*

The average head count of employees during the year was 6 (2020: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of administrative and other staff	6	6

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment
	£
Cost	
At 1 February 2020 and 31 January 2021	29,828
Depreciation	
At 1 February 2020	12,152
Charge for the year	4,474
At 31 January 2021	16,626
Carrying amount	
At 31 January 2021	13,202
At 31 January 2020	17,676

16. Stocks

	2021	2020
	£	£
Stationery and consumable stock	11,390	11,001

17. Debtors

	2021	2020
	£	£
Other debtors	16,803	16,676

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	–	3,490
Trade creditors	–	143
Accruals and deferred income	900	900
Other creditors	(238)	–
	662	4,533

19. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Other creditors	182,500	155,000

20. Analysis of charitable funds

Unrestricted funds

	At 01 Feb 2020	Income	Expenditure	**At 31 Jan 2021**
	£	£	£	£
General funds	(114,180)	96,153	(114,633)	(132,660)

	At 01 Feb 2019	Income	Expenditure	At 31 Jan 2020
	£	£	£	£
General funds	(107,650)	87,722	(94,252)	(114,180)

21. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2021**
	£	**£**
Tangible fixed assets	13,202	13,202
Current assets	37,300	37,300
Creditors less than 1 year	(662)	(662)
Creditors greater than 1 year	(182,500)	(182,500)
Net liabilities	(132,660)	(132,660)

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	17,676	17,676
Current assets	27,677	27,677
Creditors less than 1 year	(4,533)	(4,533)
Creditors greater than 1 year	(155,000)	(155,000)
Net liabilities	(114,180)	(114,180)

22. Related parties

Mr M Halpern, trustee of The Manchester Torah Umesorah Teachers Training Centre Limited, is also trustee of The Ten Charitable Trust.

During the year The Ten Charitable Trust lent £24,000 to the charity on an interest free basis. This, together with the £155,000 brought forward interest free creditor was the balance at the end of the year.

23. Taxation

The Manchester Torah Umesorah Teachers Centre Limited is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.