

FRIENDS OF ORCHOS TORAH

England & Wales · Charity number 1178879

Details

Status Registered

Legal form CIO

Registered 2018-06-21

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

Contact

Address Melinek Fine Llp
Winston House
349 Regents Park Road
London
N3 1DH

Phone 02034112001

Email admin@melinekfine.com

Activities

Objects: THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITH IN PARTICULAR BUT NOT EXCLUSIVELY BY MAKING GRANTS TO RELIGIOUS EDUCATIONAL INSTITUTIONS WHICH FURTHER THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITH:- I. BY EDUCATING YOUNG PEOPLE IN THEIR RELIGIOUS OBLIGATIONS AND THUS ENABLING THEM TO FULFIL THEIR RELIGIOUS DUTIES ANDII. BY PROVIDING COURSES AND OTHER TRAINING TO LEAD TO RABBINICAL DIPLOMAS, TEACHER QUALIFICATIONS AND OTHER RELIGIOUS LEADERSAND IN PARTICULAR BUT NOT EXCLUSIVELY TO THE RELIGIOUS EDUCATIONAL NETWORK IN ISRAEL KNOWN AS ORCHOS TORAH.

Activities: TO FURTHER EDUCATION BY SUPPORTING INSTITUTIONS FOR THE RELIGIOUS TRAINING OF JEWISH YOUTH

Classification

- **How:** Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£141,466	£154,061	-	-
2024-09-30	£64,639	£66,402	-	-
2023-09-30	£1,599,768	£1,596,855	£14,396	0
2022-09-30	£179,551	£211,015	-	-
2021-09-30	£258,555	£223,401	-	-
2020-09-30	£288,410	£286,679	-	-

Trustees

Name	Role	Appointed
DANIEL THEODORE KLEIN	Chair	2018-06-21
ARYEH YEHUDAH MELINEK		2018-06-21
MENDEL SILBER		2018-06-21
MR LEIV LEVISON		2018-06-21

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2025

FOR

FRIENDS OF ORCHOS TORAH**

Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

FRIENDS OF ORCHOS TORAH
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

FRIENDS OF ORCHOS TORAH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of Orthodox Jewish Religious Education, particularly by assisting the Yeshivas Orchos Torah in Israel.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The charity raises funds in order to make grants to Yeshivas Orchos Torah in Israel.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the charity received donations from individuals which totalled £141,466 (2024: £64,639) and made grants of £154,054 (2024: £66,359) to Yeshivas Orchos Torah in Israel.

This left the charity with unrestricted funds of £38 (2024: £12,633) at the year end. The trustees do not consider it necessary to keep excess money in reserves due to the grantmaking nature of its operation.

Internal and external factors

There are no specific factors to report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178879

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

Mr L Levison
Mr D T Klein
Mr A Y Melinek
Mr M Silber

Independent Examiner

Michael Weissbraun
Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

FRIENDS OF ORCHOS TORAH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Approved by order of the board of trustees on 26 June 2026 and signed on its behalf by:

Mr A Y Melinek - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF ORCHOS TORAH**

Independent examiner's report to the trustees of Friends of Orchos Torah

I report to the charity trustees on my examination of the accounts of Friends of Orchos Torah (the Trust) for the year ended 30 September 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Michael Weissbraun

Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

9 July 2026

FRIENDS OF ORCHOS TORAH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	<u>141,466</u>	<u>64,639</u>
EXPENDITURE ON			
Charitable activities	3		
Grants made to Yeshivas Orchos Torah		154,000	66,359
Other charitable activities		<u>61</u>	<u>43</u>
Total		<u>154,061</u>	<u>66,402</u>
NET INCOME/(EXPENDITURE)		(12,595)	(1,763)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>12,633</u>	<u>14,396</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>38</u></u>	<u><u>12,633</u></u>

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH

BALANCE SHEET 30 SEPTEMBER 2025

	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS		
Cash at bank	38	12,633
NET CURRENT ASSETS	38	12,633
TOTAL ASSETS LESS CURRENT LIABILITIES	38	12,633
NET ASSETS	38	12,633
FUNDS		
Unrestricted funds	38	12,633
TOTAL FUNDS	38	12,633

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2026 and were signed on its behalf by:

Mr A Y Melinek - Trustee

FRIENDS OF ORCHOS TORAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>141,466</u>	<u>64,639</u>

FRIENDS OF ORCHOS TORAH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2025

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Grants made to Yeshivas Orchos Torah	154,000	-	154,000
Other charitable activities	-	61	61
	<u>154,000</u>	<u>61</u>	<u>154,061</u>

4. GRANTS PAYABLE

	2025 £	2024 £
Grants made to Yeshivas Orchos Torah	<u>154,000</u>	<u>66,359</u>

5. SUPPORT COSTS

	Finance £
Other charitable activities	<u>61</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

7. STAFF COSTS

There were no staff costs for the year ended 30 September 2025 nor for the year ended 30 September 2024.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

Accounts

**Report of the Trustees and
Unaudited Financial Statements
FOR THE YEAR ENDED
30 September 2024
for
FRIENDS OF ORCHOS TORAH**

Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

FRIENDS OF ORCHOS TORAH
Contents of the Financial Statements
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8

FRIENDS OF ORCHOS TORAH
Report of the Trustees
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of Orthodox Jewish Religious Education, particularly by assisting the Yeshivas Orchos Torah in Israel.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The charity raises funds in order to make grants to Yeshivas Orchos Hatorah in Israel.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity received donations from individuals which totalled £64,639 (2023: £1,599,768) and made grants of £66,359 (2023: £1,589,722) to Yeshivas Orchos Torah in Israel.

This left the charity with unrestricted funds of £12,633 (2023: £14,396) at the year end. The trustees do not consider it necessary to keep excess money in reserves due to the grantmaking nature of its operation.

Internal and external factors

There are no specific factors to report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178879

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

Mr L Levison
Mr D T Klein
Mr A Y Melinek
Mr M Silber

FRIENDS OF ORCHOS TORAH
Report of the Trustees
FOR THE YEAR ENDED 30 SEPTEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Michael Weissbraun
Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

Approved by order of the board of trustees on 13 June 2025 and signed on its behalf by:

Mr A Y Melinek - Trustee

Independent Examiner's Report to the Trustees of Friends of Orchos Torah

Independent examiner's report to the trustees of Friends of Orchos Torah

I report to the charity trustees on my examination of the accounts of Friends of Orchos Torah (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Michael Weissbraun

Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

8 July 2025

FRIENDS OF ORCHOS TORAH

Statement of Financial Activities
FOR THE YEAR ENDED 30 SEPTEMBER 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	<u>64,639</u>	<u>1,599,768</u>
EXPENDITURE ON			
Raising funds	3	-	7,101
Charitable activities	4		
Grants made to Yeshivas Orchos Torah		66,359	1,589,722
Other charitable activities		<u>43</u>	<u>32</u>
Total		<u>66,402</u>	<u>1,596,855</u>
NET INCOME/(EXPENDITURE)		(1,763)	2,913
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>14,396</u>	<u>11,483</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>12,633</u></u>	<u><u>14,396</u></u>

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH

Balance Sheet 30 SEPTEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		12,633	14,396
		<u>12,633</u>	<u>14,396</u>
NET CURRENT ASSETS			
		<u>12,633</u>	<u>14,396</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,633	14,396
		<u>12,633</u>	<u>14,396</u>
NET ASSETS		<u>12,633</u>	<u>14,396</u>
FUNDS			
Unrestricted funds		<u>12,633</u>	<u>14,396</u>
TOTAL FUNDS		<u>12,633</u>	<u>14,396</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 June 2025 and were signed on its behalf by:

Mr A Y Melinek - Trustee

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH
Notes to the Financial Statements
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>64,639</u>	<u>1,599,768</u>

FRIENDS OF ORCHOS TORAH

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

3. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fundraising	<u>-</u>	<u>7,101</u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Grants made to Yeshivas Orchos Torah	66,359	-	66,359
Other charitable activities	<u>-</u>	<u>43</u>	<u>43</u>
	<u>66,359</u>	<u>43</u>	<u>66,402</u>

5. GRANTS PAYABLE

	2024	2023
	£	£
Grants made to Yeshivas Orchos Torah	<u>66,359</u>	<u>1,589,722</u>

6. SUPPORT COSTS

	Finance
	£
Other charitable activities	<u>43</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

8. STAFF COSTS

There were no staff costs for the year ended 30 September 2024 nor for the year ended 30 September 2023.

FRIENDS OF ORCHOS TORAH

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

Accounts

**Report of the Trustees and
Financial Statements
FOR THE YEAR ENDED
30 September 2023
for
FRIENDS OF ORCHOS TORAH**

Lopian Gross Barnett & Co
Statutory Auditors
1st Floor Cloister House
Riverside, New Bailey Street
Salford
Manchester
M3 5FS

FRIENDS OF ORCHOS TORAH
Contents of the Financial Statements
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Page
Report of the Trustees	1 to 2
Report of the Independent Auditors	3 to 5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 11

FRIENDS OF ORCHOS TORAH
Report of the Trustees
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of Orthodox Jewish Religious Education, particularly by assisting the Yeshivas Orchos Torah in Israel.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The charity raises funds in order to make grants to Yeshivas Orchos Hatorah in Israel.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity received donations from individuals which totalled £1,599,768 (2022: £179,551) and made grants of £1,589,722 (2022: £204,300) to Yeshivas Orchos Torah in Israel.

This left the charity with unrestricted funds of £14,396 (2022: £11,483) at the year end. The trustees do not consider it necessary to keep excess money in reserves due to the grantmaking nature of its operation.

Internal and external factors

There are no specific factors to report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178879

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

Mr L Levison
Mr D T Klein
Mr A Y Melinek
Mr M Silber

Auditors

Lopian Gross Barnett & Co
Statutory Auditors
1st Floor Cloister House
Riverside, New Bailey Street
Salford
Manchester
M3 5FS

FRIENDS OF ORCHOS TORAH
Report of the Trustees
FOR THE YEAR ENDED 30 SEPTEMBER 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30/07/2024..... and signed on its behalf by:


.....
Mr A Y Melinek - Trustee

Report of the Independent Auditors to the Trustees of Friends of Orchos Torah

Opinion

We have audited the financial statements of Friends of Orchos Torah (the 'charity') for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

The prior period figures in the financial statements are unaudited.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of Friends of Orchos Torah

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud are instances of non-compliance with laws and regulations. We designed procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and those charged with governance as to whether the Charity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of trustees minutes; testing the appropriateness of entries in the nominal ledger, including journal entries; reviewing transactions around the end of the reporting period; and the performance of analytical procedures to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Friends of Orchos Torah**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Lopian Gross Barnett & Co
Statutory Auditors
1st Floor Cloister House
Riverside
New Bailey Street
Salford
Manchester
M3 5FS

Date: 30/07/2024

FRIENDS OF ORCHOS TORAH
Statement of Financial Activities
FOR THE YEAR ENDED 30 SEPTEMBER 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	<u>1,599,768</u>	<u>179,551</u>
EXPENDITURE ON			
Raising funds	3	7,101	6,704
Charitable activities	4		
Grants made to Yeshivas Orchos Torah		1,589,722	204,300
Other charitable activities		<u>32</u>	<u>11</u>
Total		<u>1,596,855</u>	<u>211,015</u>
NET INCOME/(EXPENDITURE)		2,913	(31,464)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>11,483</u>	<u>42,947</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>14,396</u></u>	<u><u>11,483</u></u>

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH

Balance Sheet 30 SEPTEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		14,396	11,483
NET CURRENT ASSETS		<u>14,396</u>	<u>11,483</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,396</u>	<u>11,483</u>
NET ASSETS		<u>14,396</u>	<u>11,483</u>
FUNDS			
Unrestricted funds		<u>14,396</u>	<u>11,483</u>
TOTAL FUNDS		<u>14,396</u>	<u>11,483</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
30/09/2023 and were signed on its behalf by:



Mr A Y Melinek - Trustee

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH

Cash Flow Statement
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>2,913</u>	<u>(31,464)</u>
Net cash provided by/(used in) operating activities		<u>2,913</u>	<u>(31,464)</u>
		_____	_____
Change in cash and cash equivalents in the reporting period		2,913	(31,464)
Cash and cash equivalents at the beginning of the reporting period		<u>11,483</u>	<u>42,947</u>
Cash and cash equivalents at the end of the reporting period		<u>14,396</u>	<u>11,483</u>

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH
Notes to the Cash Flow Statement
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	2,913	(31,464)
Adjustments for:	<u> </u>	<u> </u>
Net cash provided by/(used in) operations	<u><u>2,913</u></u>	<u><u>(31,464)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank	<u>11,483</u>	<u>2,913</u>	<u>14,396</u>
	<u>11,483</u>	<u>2,913</u>	<u>14,396</u>
Total	<u><u>11,483</u></u>	<u><u>2,913</u></u>	<u><u>14,396</u></u>

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH
Notes to the Financial Statements
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>1,599,768</u>	<u>179,551</u>

3. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fundraising	<u>7,101</u>	<u>6,704</u>

FRIENDS OF ORCHOS TORAH

Notes to the Financial Statements - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Grants made to Yeshivas Orchos Torah	1,589,722	-	1,589,722
Other charitable activities	-	32	32
	<u>1,589,722</u>	<u>32</u>	<u>1,589,754</u>

5. GRANTS PAYABLE

	2023 £	2022 £
Grants made to Yeshivas Orchos Torah	<u>1,589,722</u>	<u>204,300</u>

6. SUPPORT COSTS

	Finance £
Other charitable activities	<u>32</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

8. STAFF COSTS

There were no staff costs for the year ended 30 September 2023 nor for the year ended 30 September 2022.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2022

FOR

FRIENDS OF ORCHOS TORAH**

Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

FRIENDS OF ORCHOS TORAH
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

FRIENDS OF ORCHOS TORAH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of Orthodox Jewish Religious Education, particularly by assisting the Yeshivas Orchos Torah in Israel.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The charity raises funds in order to make grants to Yeshivas Orchos Hatorah in Israel.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity received donations from individuals which totalled £179,551 (2021: £258,555) and made grants of £204,300 (2021: £223,000) to Yeshivas Orchos Torah in Israel.

This left the charity with unrestricted funds of £11,483 (2021: £42,947) at the year end. The trustees do not consider it necessary to keep excess money in reserves due to the grantmaking nature of its operation.

Internal and external factors

There are no specific factors to report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178879

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

Mr L Levison
Mr D T Klein
Mr A Y Melinek
Mr M Silber

Independent Examiner

Michael Weissbraun
Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

FRIENDS OF ORCHOS TORAH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Approved by order of the board of trustees on 26 July 2023 and signed on its behalf by:

Mr A Y Melinek - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF ORCHOS TORAH**

Independent examiner's report to the trustees of Friends of Orchos Torah

I report to the charity trustees on my examination of the accounts of Friends of Orchos Torah (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Michael Weissbraun

Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

26 July 2023

FRIENDS OF ORCHOS TORAH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>179,551</u>	<u>258,555</u>
 EXPENDITURE ON			
Raising funds		6,704	345
Charitable activities			
Grants made to Yeshivas Orchos Torah		204,300	223,000
Other charitable activities		<u>11</u>	<u>56</u>
Total		<u>211,015</u>	<u>223,401</u>
 NET INCOME/(EXPENDITURE)		 (31,464)	 35,154
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>42,947</u>	<u>7,793</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>11,483</u></u>	 <u><u>42,947</u></u>

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH

BALANCE SHEET 30 SEPTEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		11,483	42,947
NET CURRENT ASSETS		<u>11,483</u>	<u>42,947</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,483	42,947
NET ASSETS		<u>11,483</u>	<u>42,947</u>
FUNDS			
Unrestricted funds		<u>11,483</u>	<u>42,947</u>
TOTAL FUNDS		<u>11,483</u>	<u>42,947</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 July 2023 and were signed on its behalf by:

Mr A Y Melinek - Trustee

FRIENDS OF ORCHOS TORAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

FRIENDS OF ORCHOS TORAH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2021

FOR

FRIENDS OF ORCHOS TORAH**

Michael Pasha & Co
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

FRIENDS OF ORCHOS TORAH
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

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

FRIENDS OF ORCHOS TORAH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of Orthodox Jewish Religious Education, particularly by assisting the Yeshivas Orchos Torah in Israel.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The charity raises funds in order to make grants to Yeshivas Orchos Hatorah in Israel.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity received donations from individuals which totalled £258,555 (2020: £288,410) and made grants of £223,000 (2020: £241,696) to Yeshivas Orchos Torah in Israel.

This left the charity with unrestricted funds of £42,947 (2020: £7,793) at the year end. The trustees do not consider it necessary to keep excess money in reserves due to the grantmaking nature of its operation.

Internal and external factors

There are no specific factors to report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178879

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

Mr L Levison
Mr D T Klein
Mr A Y Melinek
Mr M Silber

FRIENDS OF ORCHOS TORAH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Michael Weissbraun
Michael Pasha & Co
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

Approved by order of the board of trustees on 28/06/2022 and signed on its behalf by:



.....
Mr A Y Melinek - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF ORCHOS TORAH**

Independent examiner's report to the trustees of Friends of Orchos Torah

I report to the charity trustees on my examination of the accounts of Friends of Orchos Torah (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Michael Weissbraun
Michael Pasha & Co
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

Date: 30/06/2022

FRIENDS OF ORCHOS TORAH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		258,555	288,410
EXPENDITURE ON			
Raising funds		345	44,897
Charitable activities			
Grants made to Yeshivas Orchos Torah		223,000	241,696
Other charitable activities		56	86
Total		<u>223,401</u>	<u>286,679</u>
NET INCOME		35,154	1,731
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>7,793</u>	6,062
TOTAL FUNDS CARRIED FORWARD		<u><u>42,947</u></u>	<u><u>7,793</u></u>

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH

BALANCE SHEET 30 SEPTEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Cash at bank		42,947	7,793
NET CURRENT ASSETS		<u>42,947</u>	<u>7,793</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>42,947</u>	<u>7,793</u>
NET ASSETS		<u>42,947</u>	<u>7,793</u>
FUNDS			
Unrestricted funds		<u>42,947</u>	<u>7,793</u>
TOTAL FUNDS		<u>42,947</u>	<u>7,793</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/10/2022 and were signed on its behalf by:


.....
Mr A Y Melinek - Trustee

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

FRIENDS OF ORCHOS TORAH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

3. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2020

FOR

FRIENDS OF ORCHOS TORAH**

FRIENDS OF ORCHOS TORAH
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

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

FRIENDS OF ORCHOS TORAH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of Orthodox Jewish Religious Education, particularly by assisting the Yeshivas Orchos Torah in Israel.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The charity raises funds in order to make grants to Yeshivas Orchos Hatorah in Israel.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity received donations of £288,410 (2019: £304,002) and made grants of £241,696 (2019: £191,000).

Fundraising activities

The charity spent £44,897 (2019: £105,847) to hold a fundraising event, at which £169,660 (2019: £304,002) was raised to further the charity's objectives.

Internal and external factors

There are no specific factors to report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178879

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

Mr L Levison
Mr D T Klein
Mr A Y Melinek
Mr M Silber

Independent Examiner

Michael Pasha & Co
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

FRIENDS OF ORCHOS TORAH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020

Approved by order of the board of trustees on 28 July 2021 and signed on its behalf by:

Mr A Y Melinek - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF ORCHOS TORAH**

Independent examiner's report to the trustees of Friends of Orchos Torah

I report to the charity trustees on my examination of the accounts of Friends of Orchos Torah (the Trust) for the year ended 30 September 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Michael Weissbraun
Michael Pasha & Co
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

28 July 2021

FRIENDS OF ORCHOS TORAH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020

		Year ended 30.09.20 Unrestricted fund £	Period 21.6.18 to 30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		288,410	304,002
EXPENDITURE ON			
Raising funds		44,897	105,847
Charitable activities			
Grants made to Yeshivas Orchos Torah		241,696	191,000
Other charitable activities		86	1,093
Total		286,679	297,940
NET INCOME		1,731	6,062
RECONCILIATION OF FUNDS			
Total funds brought forward		6,062	-
TOTAL FUNDS CARRIED FORWARD		<u>7,793</u>	<u>6,062</u>

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH

**BALANCE SHEET
30 SEPTEMBER 2020**

		2020 Unrestricted Funds £	2019 Total funds £
CURRENT ASSETS	Notes		
Cash at bank		<u>7,793</u>	<u>6,062</u>
NET CURRENT ASSETS		<u>7,793</u>	<u>6,062</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,793</u>	<u>6,062</u>
NET ASSETS		<u>7,793</u>	<u>6,062</u>
FUNDS			
Unrestricted funds		<u>7,793</u>	<u>6,062</u>
TOTAL FUNDS		<u>7,793</u>	<u>6,062</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 July 2021 and were signed on its behalf by:

Mr A Y Melinek - Trustee

FRIENDS OF ORCHOS TORAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2020 nor for the period ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2020 nor for the period ended 30 September 2019.

3. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 September 2020.

FRIENDS OF ORCHOS TORAH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTMEBER 2020**

	Year ended 30.09.20	Period 21.6.18 to 30.09.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>288,410</u>	<u>304,002</u>
Total incoming resources	288,410	304,002
EXPENDITURE		
Raising donations and legacies		
Events	44,897	105,847
Charitable activities		
Grants to institutions	241,696	191,000
Support costs		
Finance		
Bank charges	86	218
Governance costs		
Accountancy and legal fees	<u>-</u>	<u>875</u>
Total resources expended	<u>286,679</u>	<u>297,940</u>
Net income	<u>1,731</u>	<u>6,062</u>

This page does not form part of the statutory financial statements