KINYAN HATORAH UK

England & Wales · Charity number 1182965

Details

Status	Registered
Legal form	CIO
Registered	2019-04-12
Register	View on the Charity Commission register

Contact

Address	First floor 12 Russell Parade Golders Green Road London NW11 9NN
Phone	0207 100 6013
Email	lee@cedardean.com

Activities

Objects: THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITH FOR THE PUBLIC BENEFIT IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT AND IN PARTICULAR BUT WITHOUT LIMITATION BY ESTABLISHING MANAGING AND SUPPORTING A LEARNING CENTRE IN NORTH WEST LONDON AND THROUGH THE HOLDING OF EDUCATIONAL EVENTS, PUBLIC LECTURES, TRIPS TO ISRAEL AND CELEBRATIONS OF RELIGIOUS FESTIVALS.

Activities: The advancement of the orthodox Jewish faith for the public benefit in such ways as the charity trustees think fit and in particular but without limitation by establishing managing and supporting a learning centre in North West London and through the holding of educational events, public lectures, trips to Israel and celebrations of religious festivals.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£141,217	£142,552	-	-
2024-03-31	£142,605	£158,228	-	-
2023-03-31	£187,723	£184,064	-	-
2022-03-31	£146,320	£140,215	-	-
2021-03-31	£55,951	£51,025	-	-

Trustees

Name	Role	Appointed
Lee Michael Isaacs	Chair	2019-04-12
Binyamin Tatz		2025-11-01
Jason David Ben-Zion		2019-04-12

KINYAN HATORAH UK

England & Wales - Charity number 1182965

Accounts

Registered Charity Number: 1182965

KINYAN HATORAH UK

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

KINYAN HATORAH UK

CONTENTS

KINYAN HATORAH UK

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Lee Michael Isaacs (Chair) Jason David Ben-Zion Binyamin Tatz
Charity Registration Number	1182965
Principal Office	First floor 12 Russell Parade Golders Green Road London NW11 9NN
Independent Examiner	Bowdon Accounting Services Bartle House Oxford Court Manchester M2 3WQ

KINYAN HATORAH UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025.The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims
The charity's objectives are to further those purposes both in the United Kingdom and abroad recognised as charitable by English Law.

The primary objective of the charity, although not restricted to, is the advancement of the Jewish faith through establishing, managing and supporting a Jewish education centre in North West London and through the holding of educational events, public lectures, educational trips to Israel and celebrations of religious festivals.

The charity receives income mainly from charitable donations, which it utilises in the provision and distribution of grants and donations.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

Grantmaking
Grants are made to needy individuals in accordance with the objects of the charity.

In making decisions in regards to the allocation of grants and donations, the trustees use their personal knowledge of the individuals. The amount of the grant and donation granted is based on the level of funds available.

ACHIEVEMENT AND PERFORMANCE

Charitable activities
During the year the charity pursued its charitable objects.

Income from donations totalled £141,637 (2024: £142,605), while total resources expended amounted to £142,552 (2024: £158,228), resulting in a net deficit of £1,335 (2024: net deficit of £15,623).

Financial position
At 31 March 2025, the charity held total funds of £2,307 (2024: £3,642), all of which were unrestricted. During the year, the charity recorded a net deficit of £1,335 (2024: £15,623), primarily reflecting continued expenditure on charitable activities and support costs in line with the charity's objectives.

Cash balances at the year end amounted to £16,669 (2024: £11,405). Current liabilities totalled £14,362 (2024: £7,763), resulting in net current assets of £2,307 (2024: £3,642).

The trustees consider the charity's financial position at year end to be satisfactory and continue to monitor cash flow and expenditure closely to ensure the charity is able to meet its ongoing obligations as they fall due.

Reserves policy
It is the policy of the charity to maintain unrestricted funds at a level the trustees consider appropriate, taking into account future commitments, expected income, and the anticipated costs of delivering the charity's activities in the coming year. The trustees review the reserves position regularly and are taking steps to rebuild free reserves in line with this policy.

Future plans
The future plans of the charity are to continue supporting the advancement of the Jewish faith and religion, whilst ensuring that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Organisational structure
New trustees are appointed based on personal competence, specialist skills and availability. New trustees are inducted into the workings of the charity by the existing trustees.

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

Approved by order of the board of trustees on 03/02/2026 and signed on its behalf by:

lee michael isaacs

____

Mr L M Isaacs - Chair

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2024 £
Income and Endowments from:			
Donations and legacies		**141,217**	142,605
Expenditure on:			
Charitable activities	2	**119,671**	125,013
Support costs	3	**22,880**	33,215
		142,552	158,228
Net Movement in Funds		**(1,335)**	(15,623)
Reconciliation of Funds:			
Total funds brought forward		**3,642**	19,265
Total Funds carried forward		**2,307**	3,642

The notes form part of these financial statements

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	Total Funds 2025 £	Total Funds 2024 £
Current Assets			
Cash at bank and in hand		**16,669**	11,405
Current Liabilities			
Creditors: amounts falling due within one year	7	**(14,362)**	(7,763)
Net Current Assets		**2,307**	3,642
Total Assets less Current Liabilities		**2,307**	3,642
Net Assets		**2,307**	3,642
Charity Funds			
Unrestricted funds	8	**2,307**	3,642
Total Funds		**2,307**	3,642

03/02/2026

The financial statements were approved by the Board of Trustees and authorised for issue on …....................... and were signed on its behalf by :

lee michael isaacs

…..
Mr. L M Isaacs
Chair

The notes form part of these financial statements

1 Accounting Policies

1.1 Basis of preparation of 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.

1.2 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.

1.3 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.

1.4 Governance Costs

Governance costs include cost of the preparation and independent examination of financial statements and cost of any legal advice to trustees on governance or constitutional matters.

1.5 Taxation

The charity is exempt from tax on its charitable activities.

1.6 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. The charity had no restricted funds as at the Balance Sheet date.

1.7 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1 Accounting Policies (continued)

1.8 Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.9 Financial instruments

Basic financial instruments are classified at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

2 Expenditure on Charitable Activities

	Total Funds 2025 £	Total Funds 2024 £
Wages	23,420	24,040
Pensions	29	29
Community events	50,365	47,174
Grants and assistance to students	45,857	53,770
Publishing costs	-	-
Total Charitable Activity Costs	**119,671**	125,013

3 Expenditure on Support Costs

	Total Funds 2025 £	Total Funds 2024 £
Management		
Travel expenses	11,042	20,262
Office expenses	-	312
Printing and stationery	-	-
	11,042	20,574
Finance		
Bank charges	**19**	-

3 Expenditure on Support Costs (continued)

	Total Funds 2025 £	Total Funds 2024 £
Other		
Cleaning	2,780	4,008
Consulting	4,841	3,114
Insurance	-	2,812
Staff training	-	176
	7,621	10,110
Governance costs		
Independent examiner's remuneration	1,060	1,060
Professional fees	-	-
Bookkeeping fees	3,138	1,471
	4,198	2,531
Total Support Costs	**22,880**	33,215

4 Independent Examiner's Remuneration

The independent examiner's remuneration amounts to an independent examiner's fee of £1,060 (2024 - £1,060)

5 Trustees' Remuneration and Expenses

During the year ended 31 March 2025, no Trustees received any remuneration or other benefits (2024 - £NIL).
During the year ended 31 March 2025, no Trustees expenses have been incurred (2024 - £NIL).

6 Staff Costs

The average monthly number of employees during the year were 5.

Total wages and salaries costs for the period was £23,420 (2024: £24,067).

7 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	939	939
Other creditors	13,423	6,824
	14,362	7,763

8 Movement in Funds

Current Year

	Balance at 01 April 2024	Income	Expenditure	Balance at 31 March 2025
	£	£	£	£
Unrestricted Funds				
General funds	3,642	141,217	(142,552)	**2,307**
Total Funds	**3,642**	**141,217**	**(142,552)**	**2,307**

Prior Year

	Balance at 01 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
Unrestricted Funds				
General funds	19,265	142,605	(158,228)	3,642
Total Funds	19,265	142,605	(158,228)	3,642

9 Analysis of Net Assets between Funds

Analysis of net assets between funds - current year

	Total funds 2025
	£
Current assets	16,669
Creditors due within one year	(14,362)
Total	**2,307**

Analysis of net assets between funds - prior year

	Total funds 2024
	£
Current assets	11,405
Creditors due within one year	(7,763)
Total	3,642

11 Related Party Disclosures

During the year, a director of the charity made a donation of £12,580 to the charity. The donation was applied towards the charity’s salary costs during the year. The director received no benefit in return for the donation.

There were no related party transactions in the prior year.

Registered Charity Number: 1182965

KINYAN HATORAH UK

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

KINYAN HATORAH UK

CONTENTS

KINYAN HATORAH UK

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Lee Michael Isaacs (Chair) Jason David Ben-Zion Binyamin Tatz
Charity Registration Number	1182965
Principal Office	First floor 12 Russell Parade Golders Green Road London NW11 9NN
Independent Examiner	Bowdon Accounting Services Bartle House Oxford Court Manchester M2 3WQ

KINYAN HATORAH UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025.The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims
The charity's objectives are to further those purposes both in the United Kingdom and abroad recognised as charitable by English Law.

The primary objective of the charity, although not restricted to, is the advancement of the Jewish faith through establishing, managing and supporting a Jewish education centre in North West London and through the holding of educational events, public lectures, educational trips to Israel and celebrations of religious festivals.

The charity receives income mainly from charitable donations, which it utilises in the provision and distribution of grants and donations.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

Grantmaking
Grants are made to needy individuals in accordance with the objects of the charity.

In making decisions in regards to the allocation of grants and donations, the trustees use their personal knowledge of the individuals. The amount of the grant and donation granted is based on the level of funds available.

ACHIEVEMENT AND PERFORMANCE

Charitable activities
During the year the charity pursued its charitable objects.

Income from donations totalled £141,637 (2024: £142,605), while total resources expended amounted to £142,552 (2024: £158,228), resulting in a net deficit of £1,335 (2024: net deficit of £15,623).

Financial position
At 31 March 2025, the charity held total funds of £2,307 (2024: £3,642), all of which were unrestricted. During the year, the charity recorded a net deficit of £1,335 (2024: £15,623), primarily reflecting continued expenditure on charitable activities and support costs in line with the charity's objectives.

Cash balances at the year end amounted to £16,669 (2024: £11,405). Current liabilities totalled £14,362 (2024: £7,763), resulting in net current assets of £2,307 (2024: £3,642).

The trustees consider the charity's financial position at year end to be satisfactory and continue to monitor cash flow and expenditure closely to ensure the charity is able to meet its ongoing obligations as they fall due.

Reserves policy
It is the policy of the charity to maintain unrestricted funds at a level the trustees consider appropriate, taking into account future commitments, expected income, and the anticipated costs of delivering the charity's activities in the coming year. The trustees review the reserves position regularly and are taking steps to rebuild free reserves in line with this policy.

Future plans
The future plans of the charity are to continue supporting the advancement of the Jewish faith and religion, whilst ensuring that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Organisational structure
New trustees are appointed based on personal competence, specialist skills and availability. New trustees are inducted into the workings of the charity by the existing trustees.

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

Approved by order of the board of trustees on 03/02/2026 and signed on its behalf by:

lee michael isaacs

____

Mr L M Isaacs - Chair

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2024 £
Income and Endowments from:			
Donations and legacies		**141,217**	142,605
Expenditure on:			
Charitable activities	2	**119,671**	125,013
Support costs	3	**22,880**	33,215
		142,552	158,228
Net Movement in Funds		**(1,335)**	(15,623)
Reconciliation of Funds:			
Total funds brought forward		**3,642**	19,265
Total Funds carried forward		**2,307**	3,642

The notes form part of these financial statements

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	Total Funds 2025 £	Total Funds 2024 £
Current Assets			
Cash at bank and in hand		**16,669**	11,405
Current Liabilities			
Creditors: amounts falling due within one year	7	**(14,362)**	(7,763)
Net Current Assets		**2,307**	3,642
Total Assets less Current Liabilities		**2,307**	3,642
Net Assets		**2,307**	3,642
Charity Funds			
Unrestricted funds	8	**2,307**	3,642
Total Funds		**2,307**	3,642

03/02/2026

The financial statements were approved by the Board of Trustees and authorised for issue on …....................... and were signed on its behalf by :

lee michael isaacs

…..

Mr. L M Isaacs
Chair

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies

1.1 Basis of preparation of 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.

1.2 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.

1.3 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.

1.4 Governance Costs

Governance costs include cost of the preparation and independent examination of financial statements and cost of any legal advice to trustees on governance or constitutional matters.

1.5 Taxation

The charity is exempt from tax on its charitable activities.

1.6 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. The charity had no restricted funds as at the Balance Sheet date.

1.7 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1 Accounting Policies (continued)

1.8 Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.9 Financial instruments

Basic financial instruments are classified at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

2 Expenditure on Charitable Activities

	Total Funds 2025 £	Total Funds 2024 £
Wages	23,420	24,040
Pensions	29	29
Community events	50,365	47,174
Grants and assistance to students	45,857	53,770
Publishing costs	-	-
Total Charitable Activity Costs	**119,671**	125,013

3 Expenditure on Support Costs

	Total Funds 2025 £	Total Funds 2024 £
Management		
Travel expenses	11,042	20,262
Office expenses	-	312
Printing and stationery	-	-
	11,042	20,574
Finance		
Bank charges	**19**	-

3 Expenditure on Support Costs (continued)

	Total Funds 2025 £	Total Funds 2024 £
Other		
Cleaning	2,780	4,008
Consulting	4,841	3,114
Insurance	-	2,812
Staff training	-	176
	7,621	10,110
Governance costs		
Independent examiner's remuneration	1,060	1,060
Professional fees	-	-
Bookkeeping fees	3,138	1,471
	4,198	2,531
Total Support Costs	**22,880**	33,215

4 Independent Examiner's Remuneration

The independent examiner's remuneration amounts to an independent examiner's fee of £1,060 (2024 - £1,060)

5 Trustees' Remuneration and Expenses

During the year ended 31 March 2025, no Trustees received any remuneration or other benefits (2024 - £NIL).
During the year ended 31 March 2025, no Trustees expenses have been incurred (2024 - £NIL).

6 Staff Costs

The average monthly number of employees during the year were 5.

Total wages and salaries costs for the period was £23,420 (2024: £24,067).

7 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	939	939
Other creditors	13,423	6,824
	14,362	7,763

8 Movement in Funds

Current Year

	Balance at 01 April 2024	Income	Expenditure	Balance at 31 March 2025
	£	£	£	£
Unrestricted Funds				
General funds	3,642	141,217	(142,552)	**2,307**
Total Funds	**3,642**	**141,217**	**(142,552)**	**2,307**

Prior Year

	Balance at 01 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
Unrestricted Funds				
General funds	19,265	142,605	(158,228)	3,642
Total Funds	19,265	142,605	(158,228)	3,642

9 Analysis of Net Assets between Funds

Analysis of net assets between funds - current year

	Total funds 2025
	£
Current assets	16,669
Creditors due within one year	(14,362)
Total	**2,307**

Analysis of net assets between funds - prior year

	Total funds 2024
	£
Current assets	11,405
Creditors due within one year	(7,763)
Total	3,642

11 Related Party Disclosures

During the year, a director of the charity made a donation of £12,580 to the charity. The donation was applied towards the charity’s salary costs during the year. The director received no benefit in return for the donation.

There were no related party transactions in the prior year.

Independent examiner's report on the accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Section A **Independent Examiner's Report**

Report to the trustees	Kinyan Hatorah UK		
On accounts for the year ended	31/03/2025	**Charity no (if any)**	1182965
Set out on pages	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2025**.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Signed:	AJU.	**Date:**	30/01/2026
Name:	Adeel Sahi		
Relevant professional qualification(s) or body (if any):	ACCA		
Address:	Bowdon Accounting Services		
	Bartle House, Oxford Court		
	Manchester M2 3WQ		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	N/A

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A	Independent Examiner's Report

Report to the trustees	Kinyan Hatorah UK		
On accounts for the year ended	31/03/2024	**Charity no (if any)**	1182965
Set out on pages	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2024**.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Signed:	AU.	**Date:**	15/09/2025
Name:	Adeel Sahi		
Relevant professional qualification(s) or body (if any):	ACCA		
Address:	Bowdon Accounting Services		
	Bartle House, Oxford Court		
	Manchester M2 3WQ		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	N/A

Registered Charity Number: 1182965

KINYAN HATORAH UK

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

KINYAN HATORAH UK

CONTENTS

KINYAN HATORAH UK

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Lee Michael Isaacs (Chair) Jason David Ben-Zion Benjamin Jacob Cohen
Charity Registered Number	1182965
Principal Office	First floor 12 Russell Parade Golders Green Road London NW11 9NN
Independent Examiner	Bowdon Accounting Services Bartle House Oxford Court Manchester M2 3WQ

KINYAN HATORAH UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 charity's objectives are to further those purposes both in the United Kingdom and abroad recognised as charitable by English Law.

The primary objective of the charity, although not restricted to, is the advancement of the Jewish faith through establishing, managing and supporting a Jewish education centre in North West London and through the holding of educational events, public lectures, educational trips to Israel and celebrations of religious festivals.

The charity receives income mainly from charitable donations, which it utilises in the provision and distribution of grants and donations.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

Grantmaking
Grants are made to needy individuals in accordance with the objects of the charity.

In making decisions in regards to the allocation of grants and donations, the trustees use their personal knowledge of the individuals. The amount of the grant and donation granted is based on the level of funds available.

ACHIEVEMENT AND PERFORMANCE

Charitable activities
During the year the charity pursued its charitable objects.

Income from donations totalled £142,605 (2023: £187,723), while total resources expended amounted to £158,228 (2023: £184,064), resulting in a net deficit of £15,623 (2023: net surplus of £3,659).

Financial position
The financial results of the charity for the year ending 31 March 2024 are fully reflected in the attached Financial Statements together with the Notes thereon.

The trustees are satisfied with the results for the year.

As at 31 March 2024, the charity had unrestricted funds of £3,642 (2023: £19,265).

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

FUTURE PLANS
The future plans of the charity are to continue supporting the advancement of the Jewish faith and religion, whilst ensuring that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure
New trustees are appointed based on personal competence, specialist skills and availability. New trustees are inducted into the workings of the charity by the existing trustees.

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

Approved by order of the board of trustees on 15/09/2025 and signed on its behalf by:

lee michael isaacs
....

Mr L M Isaacs - Chair

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2023 £
Income and Endowments from:			
Donations and legacies		**142,605**	187,723
Expenditure on:			
Charitable activities	2	**125,013**	161,240
Support costs	3	**33,215**	22,824
		158,228	184,064
Net Movement in Funds		**(15,623)**	3,659
Reconciliation of Funds:			
Total funds brought forward		**19,265**	15,606
Total Funds carried forward		**3,642**	19,265

The notes form part of these financial statements

KINYAN HATORAH UK

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	Total Funds 2024 £	Total Funds 2023 £
Current Assets			
Cash at bank and in hand		**11,405**	25,918
Current Liabilities			
Creditors: amounts falling due within one year	7	**(7,763)**	(6,653)
Net Current Assets		**3,642**	19,265
Total Assets less Current Liabilities		**3,642**	19,265
Net Assets		**3,642**	19,265
Charity Funds			
Unrestricted funds	8	**3,642**	19,265
Total Funds		**3,642**	19,265

15/09/2025

The financial statements were approved by the Board of Trustees and authorised for issue on …....................... and were signed on its behalf by :

lee michael isaacs

…...

Mr. L M Isaacs

Chair

The notes form part of these financial statements

1 Accounting Policies

1.1 Basis of preparation of 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.

1.2 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.

1.3 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.

1.4 Governance Costs

Governance costs include cost of the preparation and independent examination of financial statements and cost of any legal advice to trustees on governance or constitutional matters.

1.5 Taxation

The charity is exempt from tax on its charitable activities.

1.6 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. The charity had no restricted funds as at the Balance Sheet date.

1.7 Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1 Accounting Policies (continued)

1.8 Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.9 Financial instruments

Basic financial instruments are classified at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

2 Expenditure on Charitable Activities

	Total Funds 2024 £	Total Funds 2023 £
Wages	24,040	23,314
Pensions	29	43
Community events	47,174	44,547
Grants and assistance to students	53,770	93,336
Publishing costs	-	-
Total Charitable Activity Costs	**125,013**	161,240

3 Expenditure on Support Costs

	Total Funds 2024 £	Total Funds 2023 £
Management		
Travel expenses	20,262	12,548
Office expenses	312	312
Printing and stationery	-	550
	20,574	13,410
Finance		
Bank charges	-	-
	-	-

3 **Expenditure on Support Costs (continued)**

	Total Funds 2024 £	Total Funds 2023 £
Other		
Cleaning	4,008	1,708
Consulting	3,114	4,316
Insurance	2,812	-
Staff training	176	-
	10,110	6,024
Governance costs		
Independent examiner's remuneration	1,060	1,500
Professional fees	-	163
Bookkeeping fees	1,471	1,727
	2,531	3,390
Total Support Costs	**33,215**	22,824

4 **Independent Examiner's Remuneration**

The independent examiner's remuneration amounts to an independent examiner's fee of £1,060 (2023 - £1,500)

5 **Trustees' Remuneration and Expenses**

During the year ended 31 March 2024,no Trustees received any remuneration or other benefits (2023 - £NIL).
During the year ended 31 March 2024, no Trustees expenses have been incurred (2023 - £NIL).

6 **Staff Costs**

The average monthly number of employees during the year were 5.

Total wages and salaries costs for the period was £24,067 (2023: £23,357).

7 **Creditors: Amounts falling due within one year**

	2024 £	2023 £
Trade creditors	939	939
Other creditors	6,824	5,714
	7,763	6,653

8 Movement in Funds

Current Year

	Balance at 01 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
Unrestricted Funds				
General funds	19,265	142,605	(158,228)	**3,642**
Total Funds	**19,265**	**142,605**	**(158,228)**	**3,642**

Prior Year

	Balance at 01 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
Unrestricted Funds				
General funds	15,606	187,723	(184,064)	19,265
Total Funds	15,606	187,723	(184,064)	19,265

9 Analysis of Net Assets between Funds

Analysis of net assets between funds - current year

	Total funds 2024
	£
Current assets	11,405
Creditors due within one year	(7,763)
Total	**3,642**

Analysis of net assets between funds - prior year

	Total funds 2023
	£
Current assets	25,918
Creditors due within one year	(6,653)
Total	19,265

10 Related Party Disclosures

No related party transactions were undertaken for the year ended 31 March 2024 that are required to be disclosed under the Charities SORP (FRS102).

Accounts

REGISTERED CHARITY NUMBER: 1182965

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

KINYAN HATORAH UK

DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11D
London
N4 1TJ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 charity's objectives are to further those purposes both in the United Kingdom and abroad recognised as charitable by English Law.

The primary objective of the charity, although not restricted to, is the advancement of the Jewish faith through establishing, managing and supporting a Jewish education centre in North West London and through the holding of educational events, public lectures, educational trips to Israel and celebrations of religious festivals.

The charity receives income mainly from charitable donations, which it utilises in the provision and distribution of grants and donations.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

Grantmaking

Grants are made to needy individuals in accordance with the objects of the charity.

In making decisions in regards to the allocation of grants and donations, the trustees use their personal knowledge of the individuals. The amount of the grant and donation granted is based on the level of funds available.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity pursued its charitable objects.

Income from donations aggregated £187,723 (2022: £146,320) and total resources expended was £184,064 (2022: £140,215) resulting in a net surplus of £3,659 (2022: £6,105).

FINANCIAL REVIEW

Financial position

The financial results of the charity for the year ending 31 March 2023 are fully reflected in the attached Financial Statements together with the Notes thereon.

The trustees are satisfied with the results for the year.

As at 31 March 2023, the charity had unrestricted funds of £19,265 (2022: £15,606).

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which include the free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely costs of the charity for the next year.

FUTURE PLANS

The future plans of the charity are to continue supporting the advancement of the Jewish faith and religion, whilst ensuring that the ability to generate sufficient income is maintained to achieve that end.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

New trustees are appointed based on personal competence, specialist skills and availability. New trustees are inducted into the workings of the charity by the existing trustees.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1182965

Principal address

First floor, 12 Russell Parade
Golders Green Road
London
NW11 9NN

Trustees

Mr L M Isaacs
Mr J D Ben-Zion
Mr B J Cohen

Independent Examiner

Pesach Davidoff FCCA
DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11D
London
N4 1TJ

Approved by order of the board of trustees on 25 January 2024 and signed on its behalf by:

Mr L M Isaacs - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINYAN HATORAH UK

Independent examiner's report to the trustees of Kinyan Hatorah UK
I report to the charity trustees on my examination of the accounts of Kinyan Hatorah UK (the Trust) for the year ended 31 March 2023.

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.

Pesach Davidoff FCCA

DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11D
London
N4 1TJ

25 January 2024

KINYAN HATORAH UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		187,723	146,320
EXPENDITURE ON			
Charitable activities	2		
Charitable activities		184,064	140,215
NET INCOME		3,659	6,105
RECONCILIATION OF FUNDS			
Total funds brought forward		15,606	9,501
TOTAL FUNDS CARRIED FORWARD		19,265	15,606

The notes form part of these financial statements

KINYAN HATORAH UK

BALANCE SHEET
31 MARCH 2023

	Notes	2023 Total funds £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		25,918	17,541
CREDITORS			
Amounts falling due within one year	7	(6,653)	(1,935)
NET CURRENT ASSETS		19,265	15,606
TOTAL ASSETS LESS CURRENT LIABILITIES		19,265	15,606
NET ASSETS		19,265	15,606
FUNDS	8		
Unrestricted funds		19,265	15,606
TOTAL FUNDS		19,265	15,606

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2024 and were signed on its behalf by:

Mr L M Isaacs - Trustee

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.

Governance costs
Governance costs include cost of the preparation and independent examination of financial statements and cost of any legal advice to trustees on governance or constitutional matters.

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. The charity had no restricted funds as at the Balance Sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
Basic financial instruments are classified at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 3) £	Totals £
Charitable activities	161,240	22,824	184,064

3. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Charitable activities	13,410	6,024	3,390	22,824

4. INDEPENDENT EXAMINER'S REMUNERATION

	£
Fees payable for the independent examination of the charity's financial statement	1,500

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

The average monthly number of employees during the year were 5.

Total wages and salaries costs for the period was £23,357 (2022: £15,491).

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	939	39
Other creditors	5,714	1,896
	6,653	1,935

8. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	15,606	3,659	19,265
TOTAL FUNDS	15,606	3,659	19,265

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	187,723	(184,064)	3,659
TOTAL FUNDS	187,723	(184,064)	3,659

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	9,501	6,105	15,606
TOTAL FUNDS	9,501	6,105	15,606

continued...

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,320	(140,215)	6,105
TOTAL FUNDS	146,320	(140,215)	6,105

9. RELATED PARTY DISCLOSURES

No related party transactions were undertaken for the year ended 31 March 2023 that are required to be disclosed under the Charities SORP (FRS102).

KINYAN HATORAH UK

England & Wales - Charity number 1182965

Accounts

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

KINYAN HATORAH UK

DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11D
London
N4 1TJ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 charity's objectives are to further those purposes both in the United Kingdom and abroad recognised as charitable by English Law.

The primary objective of the charity, although not restricted to, is the advancement of the Jewish faith through establishing, managing and supporting a Jewish education centre in North West London and through the holding of educational events, public lectures, educational trips to Israel and celebrations of religious festivals.

The charity receives income mainly from charitable donations, which it utilises in the provision and distribution of grants and donations.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

Grantmaking

Grants are made to needy individuals in accordance with the objects of the charity.

In making decisions in regards to the allocation of grants and donations, the trustees use their personal knowledge of the individuals. The amount of the grant and donation granted is based on the level of funds available.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity pursued its charitable objects.

Income from donations aggregated £146,320 (2021: £55,951) and total resources expended was £140,215 (2021: £51,414) resulting in a net surplus of £6,105 (2021: £4,537).

FINANCIAL REVIEW

Financial position

The financial results of the charity for the year ending 31 March 2022 are fully reflected in the attached Financial Statements together with the Notes thereon.

The trustees are satisfied with the results for the year.

As at 31 March 2022, the charity had unrestricted funds of £15,606 (2021: £9,501).

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which include the free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely costs of the charity for the next year.

FUTURE PLANS

The future plans of the charity are to continue supporting the advancement of the Jewish faith and religion, whilst ensuring that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

New trustees are appointed based on personal competence, specialist skills and availability. New trustees are inducted into the workings of the charity by the existing trustees.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1182965

Principal address
29 Western Avenue
London
NW11 9EY

Trustees
Mr L M Isaacs
Mr J D Ben-Zion
Mr B J Cohen

Independent Examiner
Pesach Davidoff FCCA
DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11D
London
N4 1TJ

Approved by order of the board of trustees on 31 January 2023 and signed on its behalf by:

Mr L M Isaacs - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINYAN HATORAH UK

Independent examiner's report to the trustees of Kinyan Hatorah UK

I report to the charity trustees on my examination of the accounts of Kinyan Hatorah UK (the Trust) for the year ended 31 March 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.

Pesach Davidoff FCCA
DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11D
London
N4 1TJ

31 January 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		146,320	55,951
EXPENDITURE ON			
Charitable activities	2		
Charitable activities		140,215	51,414
NET INCOME		6,105	4,537
RECONCILIATION OF FUNDS			
Total funds brought forward		9,501	4,964
TOTAL FUNDS CARRIED FORWARD		15,606	9,501

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		17,541	11,230
CREDITORS			
Amounts falling due within one year	7	(1,935)	(1,729)
NET CURRENT ASSETS		15,606	9,501
TOTAL ASSETS LESS CURRENT LIABILITIES		15,606	9,501
NET ASSETS		15,606	9,501
FUNDS	8		
Unrestricted funds		15,606	9,501
TOTAL FUNDS		15,606	9,501

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2023 and were signed on its behalf by:

Mr L M Isaacs - Trustee

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.

Governance costs
Governance costs include cost of the preparation and independent examination of financial statements and cost of any legal advice to trustees on governance or constitutional matters.

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. The charity had no restricted funds as at 31 March 2021.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
Basic financial instruments are classified at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

continued...

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 3)	Totals
	£	£	£
Charitable activities	129,206	11,009	140,215

3. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Charitable activities	5,332	57	3,496	2,124	11,009

4. INDEPENDENT EXAMINER'S REMUNERATION

	£
Fees payable for the independent examination of the charity's financial statement	1,663

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

The average monthly number of employees during the year were 4.

Total wages and salaries costs for the period was £15,491.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	39	39
Other creditors	1,896	1,690
	1,935	1,729

continued...

8. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	9,501	6,105	15,606
TOTAL FUNDS	9,501	6,105	15,606

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,320	(140,215)	6,105
TOTAL FUNDS	146,320	(140,215)	6,105

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	4,964	4,537	9,501
TOTAL FUNDS	4,964	4,537	9,501

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,951	(51,414)	4,537
TOTAL FUNDS	55,951	(51,414)	4,537

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	4,964	10,642	15,606
TOTAL FUNDS	4,964	10,642	15,606

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	202,271	(191,629)	10,642
TOTAL FUNDS	202,271	(191,629)	10,642

9. RELATED PARTY DISCLOSURES

No related party transactions were undertaken for the year ended 31 March 2022 that are required to be disclosed under the Charities SORP (FRS102).

KINYAN HATORAH UK

England & Wales - Charity number 1182965

Accounts

REGISTERED CHARITY NUMBER: 1182965

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

KINYAN HATORAH UK

DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11a
London
N4 1TJ

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 charity's objectives are to further those purposes both in the United Kingdom and abroad recognised as charitable by English Law.

The primary objective of the charity, although not restricted to, is the advancement of the Jewish faith through establishing, managing and supporting a Jewish education centre in North West London and through the holding of educational events, public lectures, educational trips to Israel and celebrations of religious festivals.

The charity receives income mainly from charitable donations, which it utilises in the provision and distribution of grants and donations.

The trustees confirm their compliance with the duty to have due regard to the public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning future activities.

Grantmaking
Grants are made to needy individuals in accordance with the objects of the charity.

In making decisions in regards to the allocation of grants and donations, the trustees use their personal knowledge of the individuals. The amount of the grant and donation granted is based on the level of funds available.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
During the year the charity pursued its charitable objects.

Income from donations aggregated £55,951(2020: £43,708) and total resources expended was £51,414 (2020: £38,744) resulting in a net surplus of £4,537 (2020: £4,964).

FINANCIAL REVIEW
Financial position
The financial results of the charity for the year ending 31 March 2021 are fully reflected in the attached Financial Statements together with the Notes thereon.

The trustees are satisfied with the results for the year.

As at 31 March 2021, the charity had unrestricted funds of £9,501 (2020: £4,964).

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

FUTURE PLANS
The future plans of the charity are to continue supporting the advancement of the Jewish faith and religion, whilst ensuring that the ability to generate sufficient income is maintained to achieve that end.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

New trustees are appointed based on personal competence, specialist skills and availability. New trustees are inducted into the workings of the charity by the existing trustees.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1182965

Principal address

29 Western Avenue
London
NW11 9EY

Trustees

Mr L M Isaacs
Mr J D Ben-Zion
Mr B J Cohen

Independent Examiner

Pesach Davidoff FCCA
DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11a
London
N4 1TJ

Approved by order of the board of trustees on 18 January 2022 and signed on its behalf by:

Mr L M Isaacs - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINYAN HATORAH UK

Independent examiner's report to the trustees of Kinyan Hatorah UK
I report to the charity trustees on my examination of the accounts of Kinyan Hatorah UK (the Trust) for the year ended 31 March 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
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.

Pesach Davidoff FCCA
DAS Accounting Services Ltd
105 Eade Road
OCC Building A
2nd Floor Unit 11a
London
N4 1TJ

18 January 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Year Ended 31.3.21 Unrestricted fund £	Period 12.4.19 to 31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		55,951	43,708
EXPENDITURE ON			
Charitable activities	2		
Charitable activities		51,025	38,744
NET INCOME		4,926	4,964
RECONCILIATION OF FUNDS			
Total funds brought forward		4,964	-
TOTAL FUNDS CARRIED FORWARD		9,890	4,964

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Cash at bank		11,230	6,476
CREDITORS			
Amounts falling due within one year	7	(1,729)	(1,512)
NET CURRENT ASSETS		9,501	4,964
TOTAL ASSETS LESS CURRENT LIABILITIES		9,501	4,964
NET ASSETS		9,501	4,964
FUNDS	8		
Unrestricted funds		9,501	4,964
TOTAL FUNDS		9,501	4,964

The financial statements were approved by the Board of Trustees and authorised for issue on 18 January 2022 and were signed on its behalf by:

Mr L M Isaacs - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 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.

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.

Governance costs
Governance costs include cost of the preparation and independent examination of financial statements and cost of any legal advice to trustees on governance or constitutional matters.

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. The charity had no restricted funds as at 31 March 2021.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments
Basic financial instruments are classified at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

 continued...

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 3) £	Totals £
Charitable activities	46,801	4,224	51,025

3. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	2,674	38	1,512	4,224

4. INDEPENDENT EXAMINER'S REMUNERATION

	£
Fees payable for the independent examination of the charity's financial statement	1,901

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the period ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the period ended 31 March 2020.

6. STAFF COSTS

The average monthly number of employees during the year were 4.

Total wages and salaries costs for the period was £15,491.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	39	-
Other creditors	1,690	1,512
	1,729	1,512

continued...

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	4,964	4,537	9,501
TOTAL FUNDS	4,964	4,537	9,501

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,951	(51,414)	4,537
TOTAL FUNDS	55,951	(51,414)	4,537

Comparatives for movement in funds

	Net movement in funds £	At 31.3.20 £
Unrestricted funds		
General fund	4,964	4,964
TOTAL FUNDS	4,964	4,964

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,708	(38,744)	4,964
TOTAL FUNDS	43,708	(38,744)	4,964

continued...

9. RELATED PARTY DISCLOSURES

No related party transactions were undertaken for the year ended 31 March 2021 that are required to be disclosed under the Charities SORP (FRS102).