

**REGISTERED COMPANY NUMBER: 12214390 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1186741**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Period 1 October 2023 to 31 October 2024**  
**for**  
**KOLLEL D`CHASIDEI BELZ LTD**

London Accounting Group Ltd  
5 North End Road  
London  
NW11 7RJ

	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 10

**Report of the Trustees  
for the Period 1 October 2023 to 31 October 2024**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 October 2023 to 31 October 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**

To provide facilities to study and research Jewish law. We also provide assistance to help people to have the right understanding in Jewish law. In addition we provide help for needy families before the Jewish holidays'.

**Public benefit**

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

**ACHIEVEMENT AND PERFORMANCE**

**Internal and external factors**

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

**FINANCIAL REVIEW**

**Financial position**

The trustees are pleased with results for the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

12214390 (England and Wales)

**Registered Charity number**

1186741

**Registered office**

99 Bethune Road  
London  
N16 5ED

**Trustees**

C Friedman Company Administrator  
G Weiss Company Director

Approved by order of the board of trustees on 31 July 2025 and signed on its behalf by:

**KOLLEL D`CHASIDEI BELZ LTD**

**Report of the Trustees  
for the Period 1 October 2023 to 31 October 2024**

---

C Friedman - Trustee

**Independent Examiner's Report to the Trustees of  
KOLLEL D`CHASIDEI BELZ LTD**

---

**Independent examiner's report to the trustees of KOLLEL D`CHASIDEI BELZ LTD ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 October 2023 to 31 October 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Mr Samuel Feigenblatt FCCA

London Accounting Group Ltd  
5 North End Road  
London  
NW11 7RJ

Date: .....

# KOLLEL D`CHASIDEI BELZ LTD

## Statement of Financial Activities for the Period 1 October 2023 to 31 October 2024

			Period 1/10/23 to 31/10/24 Total funds £	Year Ended 30/9/23 Total funds £
	Notes	Unrestricted fund £	Restricted fund £	
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		210,889	20,000	230,889
				160,633
<b>EXPENDITURE ON</b>				
Raising funds		6,824	-	6,824
				12,599
<b>Charitable activities</b>				
Charitable activities		160,791	9,516	170,307
				120,641
Other		1,708	-	1,708
				2,928
<b>Total</b>		169,323	9,516	178,839
				136,168
<b>NET INCOME</b>		41,566	10,484	52,050
				24,465
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		10,336	9,516	19,852
				(4,613)
<b>TOTAL FUNDS CARRIED FORWARD</b>		51,902	20,000	71,902
				19,852

The notes form part of these financial statements

# KOLLEL D`CHASIDEI BELZ LTD

## Balance Sheet 31 October 2024

	Notes	Unrestricted fund £	Restricted fund £	31.10.24 Total funds £	30.9.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	600	-	600	500
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		56,772	20,000	76,772	31,232
<b>CREDITORS</b>					
Amounts falling due within one year	7	(5,470)	-	(5,470)	(11,880)
<b>NET CURRENT ASSETS</b>		<u>51,302</u>	<u>20,000</u>	<u>71,302</u>	<u>19,352</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>51,902</u>	<u>20,000</u>	<u>71,902</u>	<u>19,852</u>
<b>NET ASSETS</b>		<u>51,902</u>	<u>20,000</u>	<u>71,902</u>	<u>19,852</u>
<b>FUNDS</b>	8				
Unrestricted funds				51,902	10,336
Restricted funds				20,000	9,516
<b>TOTAL FUNDS</b>				<u>71,902</u>	<u>19,852</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2025 and were signed on its behalf by:

C Friedman - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Period 1 October 2023 to 31 October 2024**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation 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. NET INCOME/(EXPENDITURE)**

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

	Period 1/10/23 to 31/10/24	Year Ended 30/9/23
	£	£
Depreciation - owned assets	700	500
	<u>700</u>	<u>500</u>



**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 October 2024 nor for the year ended 30 September 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 October 2024 nor for the year ended 30 September 2023.

**4. STAFF COSTS**

The average monthly number of employees during the period was as follows:

	Period 1/10/23 to 31/10/24	Year Ended 30/9/23
Employees	17	10

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	150,633	10,000	160,633
<b>EXPENDITURE ON</b>			
Raising funds	12,599	-	12,599
<b>Charitable activities</b>			
Charitable activities	120,157	484	120,641
Other	2,928	-	2,928
<b>Total</b>	135,684	484	136,168
<b>NET INCOME</b>	14,949	9,516	24,465
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(4,613)	-	(4,613)
<b>TOTAL FUNDS CARRIED FORWARD</b>	10,336	9,516	19,852

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 October 2023	2,500
Additions	800
	<u>3,300</u>
At 31 October 2024	
<b>DEPRECIATION</b>	
At 1 October 2023	2,000
Charge for year	700
	<u>2,700</u>
At 31 October 2024	
<b>NET BOOK VALUE</b>	
At 31 October 2024	<u>600</u>
At 30 September 2023	<u>500</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.24 £	30.9.23 £
Other creditors	4,000	10,500
Accrued expenses	1,470	1,380
	<u>5,470</u>	<u>11,880</u>

**8. MOVEMENT IN FUNDS**

	At 1/10/23 £	Net movement in funds £	At 31/10/24 £
<b>Unrestricted funds</b>			
General fund	10,336	41,566	51,902
<b>Restricted funds</b>			
Restricted fund	9,516	10,484	20,000
<b>TOTAL FUNDS</b>	<u>19,852</u>	<u>52,050</u>	<u>71,902</u>

Notes to the Financial Statements - continued  
for the Period 1 October 2023 to 31 October 2024

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	210,889	(169,323)	41,566
<b>Restricted funds</b>			
Restricted fund	20,000	(9,516)	10,484
<b>TOTAL FUNDS</b>	<u>230,889</u>	<u>(178,839)</u>	<u>52,050</u>

Comparatives for movement in funds

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	(4,613)	14,949	10,336
<b>Restricted funds</b>			
Restricted fund	-	9,516	9,516
<b>TOTAL FUNDS</b>	<u>(4,613)</u>	<u>24,465</u>	<u>19,852</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	150,633	(135,684)	14,949
<b>Restricted funds</b>			
Restricted fund	10,000	(484)	9,516
<b>TOTAL FUNDS</b>	<u>160,633</u>	<u>(136,168)</u>	<u>24,465</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 October 2024.