

REGISTERED CHARITY NUMBER: 1191518

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE  
YAR ENDED 31 AUGUST 2023  
FOR  
TIFERES YISROEL

MAP ACCOUNTING LIMITED  
Chartered Certified Accountants  
26, OAKFIELD AVENUE  
HARROW, LONDON  
HA3 8 TJ

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FOR THE YEAR ENDED 31 AUGUST 2023**

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**TIFERES YISROEL**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1191518

**Principal address**

2 Wyre Grove  
Edgware  
Middlesex  
HA8 8UP

**Trustees**

Eliyohu Lopian  
Willy Godlewsky  
Laurence Calvin Freilich

**Independent examiner**

MAP Accounting Limited  
Chartered Certified Accountants  
26, Oakfield Avenue  
Harrow, London  
HA3 8 TJ

**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 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.

Approved by order of the board of trustees on 5 August 2024 and signed on its behalf by:

Willy Godlewsky

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TIFERES YISROEL**

I report on the accounts for the year ended 31 August 2023, which are set out on pages three to six.

**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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Ankur Shah  
ACCA  
MAP Accounting Limited  
Chartered Certified Accountants  
26, Oakfield Avenue  
Harrow, London  
HA3 8 TJ

05-Aug-24

**TIFERES YISROEL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 August 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		118,837	79,883
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Educational events and lectures United Kingdom		117,729	77,737
			-
<b>Total resources expended</b>		<b>117,729</b>	<b>77,737</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>			
		1,108	2,146
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		2,146	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>3,254</b>	<b>2,146</b>

The notes form part of these financial statements

**TIFERES YISROEL**

**BALANCE SHEET  
AT 31 AUGUST 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Debtors			
Cash at bank	3		3500
		4,528	-1354
		<u>4,528</u>	<u>2146</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4		
		<u>0</u>	<u>0</u>
<b>NET CURRENT ASSETS</b>		<u>4,528</u>	<u>2146</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,274</u>	<u>0</u>
<b>NET ASSETS</b>		<u>3,254</u>	<u>2146</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>3,254</u>	<u>2146</u>
<b>TOTAL FUNDS</b>		<u>3,254</u>	<u>2146</u>

The financial statements were approved by the Board of Trustees on 5 August 2024 and were signed on its behalf by:

Willy Godlewsky

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 August 2023**

**1 ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**2 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31-Aug-22

**Trustees' expenses**

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

**3 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other Debtors		3,500

**4 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	1,274	-

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**5 MOVEMENT IN FUNDS**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,837	117,729	1,108
<b>TOTAL FUNDS</b>	<u>118,837</u>	<u>117,729</u>	<u>1,108</u>



**TIFERES YISROEL****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 August 2023**

	2023 £	2022 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	118,837	79,883
Total incoming resources	118,837	79,883
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Rent	29,265	20,353
Cleaning		240
Repairs and maintenance	28,324	17
Sundry Expenses	556	8
Insurance	411	
Software	25	
Equipment	758	
Printing and stationery	828	
Travel and subsistence	3,383	
Advertising and PR	34,328	31,704
Other legal and professional	2,159	1,410
Grants to individuals	17,683	23,998
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	9	7
Total resources expended	117,729	77,737
Net (expenditure)/income	1,108	2,146

This page does not form part of the statutory financial statements