

Registered number
12689791

Charity registration number
1198346

KOLLEL YETEV LEV LTD
(Limited by guarantee)

Report and Accounts

30 June 2024



Whiteside and Davies
Chartered Certified Accountants
158 Cromwell Road
Salford M6 6DE

KOLLEL YETEV LEV LTD**Registered number: 12689791****Directors' Report**

The directors present their report and accounts for the year ended 30 June 2024.

Principal activities

The company's principal activity during the year continued to be a charity providing grants and food to the needy.

Directors

The following persons served as directors during the year:

Moishe CIK
Joel GRUNHUT
Benjamin OLLECH

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 3 April 2025 and signed on its behalf.

Moishe CIK
Director

KOLLEL YETEV LEV LTD
Independent Examiner's Report to the Trustees
for the year ended 30 June 2024

I report on the financial statements of KOLLEL YETEV LEV LTD for the period ended 30 June 2022.

Respective Responsibilities of Governors and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention;

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

3 April 2025

David Pollak
Whiteside and Davies
158 Cromwell Road
Salford M6 6DE

KOLLEL YETEV LEV LTD

Report to the directors on the preparation of the unaudited statutory accounts of KOLLEL YETEV LEV LTD for the year ended 30 June 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of KOLLEL YETEV LEV LTD for the year ended 30 June 2024 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Whiteside and Davies
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

3 April 2025

KOLLEL YETEV LEV LTD
Income and expenditure account
for the year ended 30 June 2024

	2024 £	2023 £
Turnover	187,913	187,335
Cost of sales	-	(1,567)
Gross profit	187,913	185,768
Distribution costs	(171,248)	(131,424)
Administrative expenses	(33,237)	(27,517)
Operating (loss)/profit	(16,572)	26,827
Interest receivable	-	28
(Loss)/profit before taxation	(16,572)	26,855
Tax on (loss)/profit	-	-
(Loss)/profit for the financial year	(16,572)	26,855

KOLLEL YETEV LEV LTD**Registered number:** 12689791**Balance Sheet****as at 30 June 2024**

	Notes		2024 £	2023 £
Current assets				
Debtors	3	27,980	9,500	
Cash at bank and in hand		29,998	62,550	
		57,978	72,050	
Creditors: amounts falling due within one year				
	4	(20,707)	(18,207)	
Net current assets			37,271	53,843
Net assets			37,271	53,843
Capital and reserves				
Income and expenditure account			37,271	53,843
Shareholders' funds			37,271	53,843

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Moishe CIK

Director

Approved by the board on 3 April 2025

KOLLEL YETEV LEV LTD
Statement of Changes in Equity
for the year ended 30 June 2024

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 July 2022	-	-	-	26,988	26,988
Profit for the financial year				26,855	26,855
At 30 June 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,843</u>	<u>53,843</u>
At 1 July 2023	-	-	-	53,843	53,843
Loss for the financial year				(16,572)	(16,572)
At 30 June 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,271</u>	<u>37,271</u>

KOLLEL YETEV LEV LTD
Notes to the Accounts
for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2024 Number	2023 Number
Average number of persons employed by the company	<u>3</u>	<u>3</u>

KOLLEL YETEV LEV LTD
Notes to the Accounts
for the year ended 30 June 2024

3 Debtors	2024	2023
	£	£
Other debtors	<u>27,980</u>	<u>9,500</u>

4 Creditors: amounts falling due within one year	2024	2023
	£	£
Other creditors	<u>20,707</u>	<u>18,207</u>

5 Other information

KOLLEL YETEV LEV LTD is a private company limited by shares and incorporated in England. Its registered office is:
158 Cromwell Road
Salford
M6 6DE

KOLLEL YETEV LEV LTD
Detailed profit and loss account
for the year ended 30 June 2024

This schedule does not form part of the statutory accounts

	2024 £	2023 £
Sales	187,913	187,335
Cost of sales	-	(1,567)
Gross profit	<hr/> 187,913	<hr/> 185,768
Distribution costs	(171,248)	(131,424)
Administrative expenses	(33,237)	(27,517)
Operating (loss)/profit	<hr/> (16,572)	<hr/> 26,827
Interest receivable	-	28
(Loss)/profit before tax	<hr/> (16,572)	<hr/> 26,855

KOLLEL YETEV LEV LTD**Detailed income and expenditure account
for the year ended 30 June 2024***This schedule does not form part of the statutory accounts*

	2024 £	2023 £
Income		
Donations received	177,933	187,335
Charitable Grants distribution	9,980	-
	<u>187,913</u>	<u>187,335</u>
Cost of Fundraising		
Fundraising costs	<u>-</u>	<u>1,567</u>
Resources Expended		
<i>Cost of Activities In Furtherance of the Charity's Objects</i>		
<u>Charitable Activities</u>		
Charitable grant distributions	122,882	88,910
Charitable food distributions	48,366	42,514
	<u>171,248</u>	<u>131,424</u>
Administrative expenses		
Employee costs:		
Wages and salaries	18,612	16,191
Travel and subsistence	1,879	-
	<u>20,491</u>	<u>16,191</u>
General administrative expenses:		
Office supplies	1,412	2,285
Subscriptions	214	35
Bank charges and card processing fees	634	435
Insurance	1,513	588
Software	330	-
Sundry expenses	940	-
	<u>5,043</u>	<u>3,343</u>
Legal and professional costs:		
Accountancy fees	1,443	2,515
Consultancy fees	750	-
Advertising and PR	5,160	4,788
Other legal and professional	350	680
	<u>7,703</u>	<u>7,983</u>
	<u>33,237</u>	<u>27,517</u>