

**CHARITY REGISTRATION NUMBER: 1198438**

**LEHISVADA**  
**Unaudited Financial Statements**  
**31 March 2024**

**LEHISVADA**  
**Financial Statements**  
**Period ending 31 March 2024**

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**LEHISVADA**  
**Trustees' Annual Report**  
**Period ending 31 March 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Mr M Deutsch
	Mr Y Feldman
	Mr S Rubinfeld
<b>Charity number</b>	1198438
<b>Principal office</b>	35 Heathland Road London N16 5PG

**LEHISVADA**  
**Trustees' Annual Report**  
**Period ending 31 March 2024**

The trustees present their report and the unaudited financial statements of the charity for the period ending 31 March 2024.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is governed by a Declaration of Trust.

**Organisational structure**

The power to appoint new trustees is vested in the current board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures. The trustees administer the day to day running of the charity.

**Risk review**

The trustees confirm that there are no major risks to which the charity is exposed.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity are:

The advancement of the Jewish religion for the public benefit, by the provision of religious education and facilities for religious education and study.

The trustees have considered the Charity Commission's general guidance on public benefit.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The trustees are pleased with the results of the year. The charity managed to raise the necessary funds required to reach their charitable objectives.

**STRATEGIC REPORT**

**Reserve policy**

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

**Future developments**

There are no current plans to change the activities or modus operandi in the foreseeable future.

Approved by order of the board of trustees on 1 January 2025 and signed on its behalf by:

Mr S Rubinfeld  
Trustee

**LEHISVADA**  
**Statement of Financial Activities**  
**Period ending 31 March 2024**

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
	Note	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>					
Donations and grants	4	118,097		118,097	17,327
<b>Total income</b>		<u>118,097</u>	<u>-</u>	<u>118,097</u>	<u>17,327</u>
<b>EXPENDITURE ON</b>					
Expenditure on charitable activities	5,6	118,785		118,785	17,772
<b>Total expenditure</b>		<u>118,785</u>	<u>-</u>	<u>118,785</u>	<u>17,772</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(688)</u>	<u>0</u>	<u>(688)</u>	<u>(445)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>(444)</u>	<u>-</u>	<u>(444)</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(1,132)</u>	<u>0</u>	<u>(1,132)</u>	<u>(445)</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**LEHISVADA**  
**Statement of Financial Position**  
**Period ending 31 March 2024**

		2024	2023
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	8	<u>2,486</u>	<u>797</u>
<b>CURRENT ASSETS</b>			
Debtors		729	2,383
Cash at bank		<u>1,802</u>	<u>1,443</u>
		2,531	3,826
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(6,149)</u>	<u>(5,067)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(3,618)</u>	<u>(1,241)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(1,132)</u>	<u>(444)</u>
<b>NET ASSETS</b>		<u><u>(1,132)</u></u>	<u><u>(444)</u></u>
<b>FUNDS</b>			
Unrestricted funds		(1,132)	(444)
Restricted funds		<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>		<u><u>(1,132)</u></u>	<u><u>(444)</u></u>

The financial statements were approved by the Board of Trustees on 1 January 2025 and were signed on its behalf by:

Mr S Rubinfeld

**LEHISVADA**  
**Notes to the financial statements**  
**Period ending 31 March 2024**

**1 GENERAL INFORMATION**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 35 Heathland Road, London, N16 5PG.

**2 STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets and depreciation**

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Furniture	25% reducing balance basis.
IT Equipment	33% reducing balance basis.

**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.

**LEHISVADA**  
**Notes to the Financial Statements (continued)**  
**Period ending 31 March 2024**

**4 DONATIONS AND GRANTS**

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2024</b>	Total Funds 2023
	£	£	£	£
Donations received	118,097		<b>118,097</b>	17,005
Grants received	-	-	-	
	<u>118,097</u>	<u>-</u>	<u><b>118,097</b></u>	<u>17,005</u>

**5 EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2024</b>	Total Funds 2023
	£	£	£	£
Scholarships	54,587	-	<b>54,587</b>	-
Grants to institutions	-	-	-	829
Support costs	64,198	-	<b>64,198</b>	16,943
	<u>118,785</u>	<u>-</u>	<u><b>118,785</b></u>	<u>17,772</u>

**6 EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Grant Funding	Support Costs	<b>Total Funds 2024</b>	Total Funds 2023
	£	£	£	£
Charitable grants	54,587		<b>54,587</b>	829
Governance costs		64,198	<b>64,198</b>	16,943
	<u>54,587</u>	<u>64,198</u>	<u><b>118,785</b></u>	<u>17,772</u>

**7 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ending 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the period ending 31 March 2024.



**LEHISVADA**  
**Notes to the Financial Statements (continued)**  
**Period ending 31 March 2024**

**8 TANGIBLE FIXED ASSETS**

	IT Equipment	Fixtures and fittings	Total
Cost	£	£	£
At 1 April 2023	1,189	-	<b>1,189</b>
Additions	2,567	310	<b>2,877</b>
<b>At 31 March 2024</b>	<b>3,756</b>	<b>310</b>	<b>4,066</b>
<b>Depreciation</b>			
At 1 April 2023	392	-	<b>392</b>
Charge for the period	1,110	78	<b>1,188</b>
<b>At 31 March 2024</b>	<b>1,502</b>	<b>78</b>	<b>1,580</b>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<b>2,254</b>	<b>232</b>	<b>2,486</b>
At 31 March 2023	797	-	<b>797</b>

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

	2024	2023
	£	£
Other creditors	5,249	4,527
Accruals and deferred income	900	540
	<b>6,149</b>	<b>5,067</b>

**10 RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ending 31 March 2024.