

CHARITY REGISTRATION NUMBER: 1198438

LEHISVADA
Unaudited Financial Statements
31 March 2025

LEHISVADA
Financial Statements
Period ending 31 March 2025

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LEHISVADA
Trustees' Annual Report
Period ending 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

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

LEHISVADA
Trustees' Annual Report
Period ending 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the period ending 31 March 2025.

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 27 January 2026 and signed on its behalf by:

Mr S Rubinfeld
Trustee

LEHISVADA
Independent examiner's report to the trustees on the unaudited financial statements
Period ending 31 March 2025

Independent examiner's report to the trustees of Lehisvada ('the charity')

I report to the charity trustees on my examination of the financial statements of the charity for the period ending 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of your charity's financial statements as carried out under section 145 of 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 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 charity as required by section 130 of the Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Stone & Co. Services Ltd
3 Norfolk Avenue
London
N15 6JX

27 January 2026

LEHISVADA
Statement of Financial Activities
Period ending 31 March 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
	Note	£	£	£	£
INCOME AND ENDOWMENTS					
Donations and grants	4	315,050		315,050	118,097
Total income		<u>315,050</u>	<u>-</u>	<u>315,050</u>	<u>118,097</u>
EXPENDITURE ON					
Expenditure on charitable activities	5,6	311,969		311,969	118,785
Total expenditure		<u>311,969</u>	<u>-</u>	<u>311,969</u>	<u>118,785</u>
NET INCOME/(EXPENDITURE)		<u>3081</u>	<u>-</u>	<u>3081</u>	<u>(688)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>(1,132)</u>	<u>-</u>	<u>(1,132)</u>	<u>(444)</u>
TOTAL FUNDS CARRIED FORWARD		<u>1949</u>	<u>-</u>	<u>1949</u>	<u>(1,132)</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

LEHISVADA
Statement of Financial Position
Period ending 31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	8	<u>2,662</u>	<u>2,486</u>
CURRENT ASSETS			
Debtors		4,656	729
Cash at bank		<u>74</u>	<u>1,802</u>
		4,730	2,531
CREDITORS			
Amounts falling due within one year	9	<u>(5,443)</u>	<u>(6,149)</u>
NET CURRENT LIABILITIES		<u>(713)</u>	<u>(3,618)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1949</u>	<u>(1,132)</u>
NET ASSETS		<u>1949</u>	<u>(1,132)</u>
FUNDS			
Unrestricted funds		1949	(1,132)
Restricted funds		<u>-</u>	<u>-</u>
TOTAL FUNDS		<u>1949</u>	<u>(1,132)</u>

The financial statements were approved by the Board of Trustees on 27 January 2026 and were signed on its behalf by:

Mr S Rubinfeld

LEHISVADA
Notes to the financial statements
Period ending 31 March 2025

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.
Plant & Machinery	15% 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 2025

4 DONATIONS AND GRANTS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations received	315,050		315,050	118,097
Grants received	-	-	-	
	<u>315,050</u>	<u>-</u>	<u>315,050</u>	<u>118,097</u>

5 EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Stipends	211,677	-	211,677	54,587
Distribution costs	47,612	-	47,612	-
Support costs	52,680	-	52,680	64,198
	<u>311,969</u>	<u>-</u>	<u>311,969</u>	<u>118,785</u>

6 EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Direct Costs	Support Costs	Total Funds 2025	Total Funds 2024
	£	£	£	£
Stipends	211,677		211,677	54,587
Office Expenses		16,366	16,366	20,606
Wages		21,744	21,744	17,640
Interest Payable		1,137	1,137	777
Governance Costs		13,433	13,433	11,917
Distribution Costs	47,612		47,612	13,258
	<u>259,289</u>	<u>52,680</u>	<u>311,969</u>	<u>118,785</u>

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ending 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ending 31 March 2025.

LEHISVADA
Notes to the Financial Statements (continued)
Period ending 31 March 2025

8 TANGIBLE FIXED ASSETS

	Plant and machinery	IT Equipment	Fixtures and fittings	Total
Cost	£	£	£	£
At 1 April 2024	-	3,756	310	4,066
Additions	2,463	- 1,667	-	796
At 31 March 2025	2,463	2,089	310	4,862
Depreciation				
At 1 April 2024	-	1,502	78	1,580
Charge for the period	369	193	58	620
At 31 March 2025	369	1,695	136	2,200
Carrying amount				
At 31 March 2025	2,094	394	174	2,662
At 31 March 2024	-	2,254	232	2,486

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Credit cards	4,343	3,747
Other creditors	-	1,502
Accruals and deferred income	1,100	900
	5,443	6,149

10 RELATED PARTY DISCLOSURES

There were no related party transactions for the period ending 31 March 2025.