

KOLLEL AHAVAS TORAH

England & Wales · Charity number 1199355

Details

Status Registered

Legal form CIO

Registered 2022-06-17

Register [View on the Charity Commission register](#)

Contact

Address 46 Firsby Road
London
N16 6QA

Phone 02088062851

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Activities

Objects: THE OBJECTS OF THE CIO, TO BE CARRIED OUT FOR THE PUBLIC BENEFIT IN LONDON AND SUCH OTHER PARTS OF ENGLAND AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE, ARE 1.THE RELIEF OF THOSE IN NEED, BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE THROUGH THE PROVISION OF FOOD, ITEMS, SERVICES AND SUPPORT TO INDIVIDUALS IN NEED. 2. THE ADVANCEMENT OF THE JEWISH RELIGION FOR THE PUBLIC BENEFIT, BY THE PROVISION OF RELIGIOUS EDUCATION, RELIGIOUS SERVICES AND FACILITIES FOR RELIGIOUS EDUCATION AND STUDY.

Activities: Relief of those in need.Religious education.Courses towards employment.Grants.

Classification

- **How:** Makes Grants To Individuals, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£354,085	£317,602	-	-
2023-09-30	£145,631	£146,344	-	-

Trustees

Name	Role	Appointed
Shlomo Mandel	Chair	2022-06-02
Harold Bard		2022-06-02

KOLLEL AHAVAS TORAH

England & Wales - Charity number 1199355

Accounts

**Report of the Trustees and
Unaudited Cessation Financial Statements
for the Period 1 October 2023 to 31 March 2025
for
KOLLEL AHAVAS TORAH**

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

KOLLEL AHAVAS TORAH

Contents of the Financial Statements for the Period 1 October 2023 to 31 March 2025

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KOLLEL AHAVAS TORAH

Report of the Trustees for the Period 1 October 2023 to 31 March 2025

The trustees present their report with the financial statements of the charity for the period 1 October 2023 to 31 March 2025. 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 advance in life and help young people through:

- (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.
- (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- (c) To support adults with their studies.

Significant activities

We had very good reviews of our achievements and performances and our clients were pleased with the outcomes and greatly benefited from our services. Donations received for the first year of our charity were £354,085 which most of it we were able to forward towards grant for individuals in need.

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.

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Kollel Ahavas Torah is constituted under a deed dated 17 June 2022. It is a registered charity number 1199355 and was registered on 17 June 2022.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

A Senior Carer manages the daily running of activities, reporting weekly to the Director of Services. The Director reports quarterly to the trustees on the general running of projects and more frequently where issues need to be addressed. The trustees are responsible for final decisions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1199355

Principal address

46 Firsby Road
London
N16 6QA

KOLLEL AHAVAS TORAH

**Report of the Trustees
for the Period 1 October 2023 to 31 March 2025**

Trustees

Shlomo Mandel
Harold Bard

Independent Examiner

Mr Samuel Feigenblatt FCCA
London Accounting Group Ltd
5 North End Road
London
NW11 7RJ

CESSATION OF TRADING

The charity has ceased trading as of 31.03.2025, the trustees have extended the reporting year of 30.09.2024 to 31.03.2025.

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

.....
Trustee

**Independent Examiner's Report to the Trustees of
KOLLEL AHAVAS TORAH**

Independent examiner's report to the trustees of KOLLEL AHAVAS TORAH

I report to the charity trustees on my examination of the accounts of KOLLEL AHAVAS TORAH (the Trust) for the period 1 October 2023 to 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Mr Samuel Feigenblatt FCCA

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

Date:

KOLLEL AHAVAS TORAH

**Statement of Financial Activities
for the Period 1 October 2023 to 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	Period 1/10/23 to 31/3/25 Total funds £	Period 17/6/22 to 30/9/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		334,135	19,950	354,085	145,631
EXPENDITURE ON					
Charitable activities					
Services running Costs		296,121	19,950	316,071	145,624
Other		1,531	-	1,531	720
Total		<u>297,652</u>	<u>19,950</u>	<u>317,602</u>	<u>146,344</u>
NET INCOME/(EXPENDITURE)		36,483	-	36,483	(713)
RECONCILIATION OF FUNDS					
Total funds brought forward		(713)	-	(713)	-
TOTAL FUNDS CARRIED FORWARD		<u><u>35,770</u></u>	<u><u>-</u></u>	<u><u>35,770</u></u>	<u><u>(713)</u></u>

The notes form part of these financial statements

KOLLEL AHAVAS TORAH

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	30.9.23 Total funds £
CURRENT ASSETS					
Investments	4	35,000	-	35,000	-
Cash at bank		<u>1,670</u>	<u>-</u>	<u>1,670</u>	<u>7</u>
		36,670	-	36,670	7
CREDITORS					
Amounts falling due within one year	5	(900)	-	(900)	(720)
		<u>35,770</u>	<u>-</u>	<u>35,770</u>	<u>(713)</u>
NET CURRENT ASSETS/(LIABILITIES)					
		35,770	-	35,770	(713)
TOTAL ASSETS LESS CURRENT LIABILITIES					
		35,770	-	35,770	(713)
NET ASSETS/(LIABILITIES)					
		<u>35,770</u>	<u>-</u>	<u>35,770</u>	<u>(713)</u>
FUNDS					
Unrestricted funds	6			<u>35,770</u>	<u>(713)</u>
TOTAL FUNDS					
				<u>35,770</u>	<u>(713)</u>

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

.....
Trustee

1. 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 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 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.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025 nor for the period ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2025 nor for the period ended 30 September 2023.

KOLLEL AHAVAS TORAH

**Notes to the Financial Statements - continued
for the Period 1 October 2023 to 31 March 2025**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	145,631	-	145,631
EXPENDITURE ON			
Charitable activities			
Services running Costs	145,624	-	145,624
Other	720	-	720
Total	146,344	-	146,344
NET INCOME/(EXPENDITURE)	(713)	-	(713)
TOTAL FUNDS CARRIED FORWARD	(713)	-	(713)

4. CURRENT ASSET INVESTMENTS

	31.3.25	30.9.23
	£	£
Other	35,000	-

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	30.9.23
	£	£
Other creditors	900	720

6. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	(713)	36,483	35,770
TOTAL FUNDS	(713)	36,483	35,770

Notes to the Financial Statements - continued
for the Period 1 October 2023 to 31 March 2025

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,135	(297,652)	36,483
Restricted funds			
Restricted funds	19,950	(19,950)	-
TOTAL FUNDS	<u>354,085</u>	<u>(317,602)</u>	<u>36,483</u>

Comparatives for movement in funds

	Net movement in funds £	At 30/9/23 £
Unrestricted funds		
General fund	(713)	(713)
TOTAL FUNDS	<u>(713)</u>	<u>(713)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	145,631	(146,344)	(713)
TOTAL FUNDS	<u>145,631</u>	<u>(146,344)</u>	<u>(713)</u>

7. RELATED PARTY DISCLOSURES

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

KOLLEL AHAVAS TORAH

England & Wales - Charity number 1199355

Accounts

Charity Number 1199355

KOLLEL AHAVAS TORAH
FINANCIAL STATEMENTS
30 SEPTEMBER 2023

KOLLEL AHAVAS TORAH

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2023

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KOLLEL AHAVAS TORAH

TRUSTEES AND PROFESSIONAL ADVISERS

Registered charity name	KOLLEL AHAVAS TORAH
Charity number	1199355
Principal office	46 Firsby Road London N16 6QA
Trustees	S Mandel A Benedikt H Bard
Independent examiner	JS & Co Accountants Ltd 26 Theydon Road London E5 9NA
Bankers	NatWest

**KOLLEL AHAVAS TORAH
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2023**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the period were as follows:

S Mandel
A Benedikt
H Bard

There is no chief executive officer nor any other staff employed in the charity. The day to day affairs are undertaken by the charity's founder, S Mandel on behalf of the trustees.

All major decisions are taken collectively by the trustees.

The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Kollel Ahavas Torah is constituted under a deed dated 17 June 2022. It is a registered charity number 1199355 and was registered on 17 June 2022.

Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

RISK REVIEW

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

To advance in life and help young people through:

- (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
- (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals

© To support adults with their studies

STRUCTURE AND MANAGEMENT

A Senior Carer manages the daily running of activities, reporting weekly to the Director of Services. The Director reports quarterly to the trustees on the general running of projects and more frequently where issues need to be addressed. The trustees are responsible for final decisions.

**KOLLEL AHAVAS TORAH
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 30 SEPTEMBER 2023**

RISK MANAGEMENT

The trustees have put in place systems to identify risks and review the systems regularly.

A REVIEW OF OUR ACHIEVEMENTS AND PERFORMANCES

We had very good reviews of our achievements and performances and our clients were pleased with the outcomes and greatly benefited from our services. Donations received for the first year of our charity were £145,631 which most of it we were able to forward towards grant for individuals in need.

RESERVES

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

PLANS FOR THE FUTURE

Our plan is to be able to resume with our current programmes in the future and continue to assist our clients with their needs.

Signed on behalf of the trustees

Trustee

3 July 2024

**KOLLEL AHAVAS TORAH
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 30 SEPTEMBER 2023**

I report to the trustees on my examination of the financial statements of Kollel Ahavas Torah ('the charity') for the year ended 30 September 2023.

Responsibilities and basis of report

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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with the 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 you as 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 statements below.

Independent examiner's statement

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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have 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.

Js& Co Accountants Ltd
26 Theydon Road
London E5 9NA

3 July 2024

KOLLEL AHAVAS TORAH

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2023

	Notes	£	£
		Unrestricted	Total 2023
		funds	
INCOMING RESOURCES			
Incoming resources from generated funds			
Grants and donations	3	<u>145,631</u>	<u>145,631</u>
Total Incoming resources		145,631	145,631
RESOURCES EXPENDED	4		
Costs of charitable activities			
Services running Cost		145,624	145,624
Governance costs		<u>720</u>	<u>720</u>
Total resources expended		146,344	146,344
NET INCOMING/(OUTGOING)		-713	-713
RESOURCES			
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>0</u>	<u>0</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>-713</u></u>	<u><u>-713</u></u>

The Notes form part of the financial statements

KOLLEL AHAVAS TORAH

BALANCE SHEET
30-Sep-23

	Notes	£	2023 £
CURRENT ASSETS:			
Cash at bank and in hand		<u>7</u>	7
CREDITORS: amounts falling due within one year	5	<u>-720</u>	
Net Current assets/(liabilities)			<u>-713</u>
NET ASSETS:			<u><u>-713</u></u>
FUNDS	6		
Unrestricted funds			<u>-713</u>
TOTAL FUNDS			<u><u>-713</u></u>

Approved by the board of Trustees on:
And signed on their behalf by:

03 July 2024

.....
Trustee

The Notes form part of these financial statements

KOLLEL AHAVAS TORAH

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2023

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared in accordance with the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015). In preparing the accounts, the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005. Where there is a conflict between the FRSSE and the SORP, the SORP has been adopted in accordance with paragraph 419ff of the SORP.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on 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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees remuneration or other benefits for the year ended 30 September 2023

Trustees Expenses

There were no trustees expenses paid for the year ended 30 September 2023

Employees for the year ended 30 September 2023

KOLLEL AHAVAS TORAH

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2023

INCOMING RESOURCES

	Unrestricted funds £	Total 2023 £
Incoming resources from generated funds		
3 Grants and donations	145,631	145,631
Total incoming resources	145,631	145,631

4 RESOURCES EXPENDED

Services running Cost

Advertising	3,205	3,205
Grants	142,231	142,231
Travel	188	188
	<u>145,624</u>	<u>145,624</u>

Governance costs

Accountancy	720	720
Professional fees		0
Bank charges & interest		0
	<u>720</u>	<u>720</u>

Total resources expended 146,344 146,344

NET INCOME FOR THE YEAR

-713 -713

RECONCILIATION OF FUNDS

NET INCOME FOR YEAR	-713	-713
Total Funds Brought Forward	<u>0</u>	<u>0</u>
Total Funds Carried Forward	<u>-713</u>	<u>-713</u>

KOLLEL AHAVAS TORAH

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2023

5	CREDITORS	2023
	DUE WITHIN ONE YEAR	£
	Accruals	720
		720
		720

7		At 17.6.22	Net movement in funds	At 30.09.23
		£	£	£
	Unrestricted funds			
	General fund	0	-713	-713
	TOTAL FUNDS	0	-713	-713
		0	-713	-713

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	145,631	146,344	-713
TOTAL FUNDS	145,631	146,344	-713
	145,631	146,344	-713