

**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

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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

			Period 1/10/23 to 31/3/25 Total funds £	Period 17/6/22 to 30/9/23 Total funds £
	Notes	Unrestricted fund £	Restricted fund £	
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		297,652	19,950	317,602
				146,344
NET INCOME/(EXPENDITURE)		36,483	-	36,483
				(713)
RECONCILIATION OF FUNDS				
Total funds brought forward		(713)	-	(713)
				-
TOTAL FUNDS CARRIED FORWARD		35,770	-	35,770
				(713)

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)
NET CURRENT ASSETS/(LIABILITIES)		<u>35,770</u>	<u>-</u>	<u>35,770</u>	<u>(713)</u>
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	6				
Unrestricted funds				35,770	(713)
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.

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

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.