

The Helping Community

England & Wales · Charity number 1200976

Details

Other names	TORAS MOSHE LTD
Status	Registered
Legal form	Charitable company
Company number	12768375
Registered	2022-11-10
Register	View on the Charity Commission register

Contact

Address	158 Cromwell Road Salford M6 6DE
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Activities

Objects: For the public benefit to promote the education of people of all ages in such ways as the charity trustees think fit, including awarding to such persons scholarships, maintenance allowances or grants, or by grants to charities or other organisations that provide education. The prevention or relief of poverty or financial hardship by providing grants or loans to individuals in need and/or charities, or other organisations working to prevent or relieve poverty or financial hardship. To advance the orthodox Jewish religion for the benefit of the public in accordance with the principles of the Code of Jewish Law (Shulchan Aruch). To promote and protect the physical and mental health of sufferers of any medical condition through the provision of financial assistance and support.

Activities: Relieving mental ill health amongst children and young people. in particular through counselling and support.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£18,124	£26,594	-	-
2024-07-31	£110,326	£107,949	-	-
2023-07-31	£279,026	£179,754	-	-

Trustees

Name	Role	Appointed
Jacob Gluck	Chair	2023-04-18
Samuel David Gluck		2024-12-16

The Helping Community

England & Wales - Charity number 1200976

Accounts

COMPANY REGISTRATION NUMBER: 12768375
CHARITY REGISTRATION NUMBER: 1200976

The Helping Community
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2024

WHITESIDE AND DAVIES LTD
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

The Helping Community
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6

The Helping Community

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

Reference and administrative details

Registered charity name	The Helping Community
Charity registration number	1200976
Company registration number	12768375
Principal office and registered office	158 Cromwell Road Salford M6 6DE

The trustees

Mr S D Gluck
Mr J Gluck (Appointed 16 December 2024)

Independent examiner C Frenkel FCCA
158 Cromwell Road
Salford
M6 6DE

Structure, governance and management

The Helping Community is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 27 July 2020 as a company and the company number is 12768375. It was registered as a charity on 07 November 2022 with a charity number 1200976. The charity was previously known as Toras Moshe Ltd and changed it by special resolution on the 05 December 2024 to The Helping Community.

The Trustees in office in the year were Mr Jacob Gluck, Mr Yoel Rouah and Mr Moishe Leib Lemberger. They were also Directors for the purpose of company law. Mr Yoel Rouah and Mr Moishe Leib Lemberger resigned their roles as Trustees and Directors on the 15 December 2024 with Mr Jacob Gluck remaining as sole Director and Mr Samuel David Gluck becoming a new Trustee (appointed 16 December 2024).

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association 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.

Objectives and activities

The object of the charity is;

1. For the public benefit to promote the education of people of all ages in such ways as the charity trustees think fit, including awarding to such person's scholarships, maintenance allowances or grants, or by grants to charities or other organisations that provide education.
 2. The prevention or relief of poverty or financial hardship by providing grants or loans to individuals in need and/or charities, or other organisations working to prevent or relieve poverty or financial hardship.
-

The Helping Community

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2024

3. To advance the orthodox Jewish religion for the benefit of the public in accordance with the principles of the Code of Jewish Law (Shulchan Aruch).
4. To promote and protect the physical and mental health of sufferers of any medical condition through the provision of financial assistance and support.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The charity continued to achieve its charitable objects in the year by providing poverty relief and advancing education of the Jewish faith through grant giving. It is envisaged that similar progress will ensue in the following year.

None of this valuable work would be possible without the ongoing support of our funders who have faith in our organisation. These funds have enabled us to provide the much-needed support to the Institutions and beneficiaries. The recipients of our services continuously express their appreciation and admiration to all members of the public that assist us in delivering vital services. We are proud to state that the funds are being utilised to provide maximum benefit possible to as many beneficiaries as possible.

Financial review

Donations received during the year amounted to £110,326 (2023: £267,024). During the year the charity made use of its obtained funds and reserves, of which £23,977 (2023: £27,300) was utilised by making charitable grants and donations. Total unrestricted funds carried forward were £46,289 (2023: £43,912). The trustees are satisfied that the reserves are sufficient to carry on operating in the coming year.

Reserves 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.

The trustees' annual report and the strategic report were approved on 28 April 2025 and signed on behalf of the board of trustees by:

Mr S D Gluck
Trustee

The Helping Community

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Helping Community

Year ended 31 July 2024

I report to the trustees on my examination of the financial statements of The Helping Community ('the charity') for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('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 2011 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

C Frenkel FCCA
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

The Helping Community

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	110,326	110,326	242,746
Charitable activities	6	–	–	24,278
Total income		<u>110,326</u>	<u>110,326</u>	<u>267,024</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	–	–	670
Expenditure on charitable activities	8,9	107,949	107,949	167,083
Total expenditure		<u>107,949</u>	<u>107,949</u>	<u>167,753</u>
Net income and net movement in funds		<u>2,377</u>	<u>2,377</u>	<u>99,271</u>
Reconciliation of funds				
Total funds brought forward		43,912	43,912	(55,359)
Total funds carried forward		<u>46,289</u>	<u>46,289</u>	<u>43,912</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

The Helping Community
Company Limited by Guarantee
Statement of Financial Position
31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	3,720	3,100
Current assets			
Debtors	17	43,645	43,645
Cash at bank and in hand		4,431	3,588
		<u>48,076</u>	<u>47,233</u>
Creditors: amounts falling due within one year	18	<u>5,507</u>	<u>6,421</u>
Net current assets		<u>42,569</u>	<u>40,812</u>
Total assets less current liabilities		<u>46,289</u>	<u>43,912</u>
Net assets		<u>46,289</u>	<u>43,912</u>
Funds of the charity			
Unrestricted funds		<u>46,289</u>	<u>43,912</u>
Total charity funds	19	<u>46,289</u>	<u>43,912</u>

For the year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 April 2025, and are signed on behalf of the board by:

Mr S D Gluck
Trustee

The notes on pages 6 to 13 form part of these financial statements.

The Helping Community

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 158 Cromwell Road, Salford, M6 6DE.

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 preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Helping Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Helping Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

The Helping Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	78,999	78,999	190,810	190,810
Grants				
Grants receivable	31,327	31,327	51,936	51,936
	<u>110,326</u>	<u>110,326</u>	<u>242,746</u>	<u>242,746</u>

The Helping Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fees	–	–	24,278	24,278

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	–	–	670	670

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable expenditure	60,174	60,174	110,503	110,503
Support costs	47,775	47,775	56,580	56,580
	<u>107,949</u>	<u>107,949</u>	<u>167,083</u>	<u>167,083</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable expenditure	36,197	23,977	47,025	107,199	166,333
Governance costs	–	–	750	750	750
	<u>36,197</u>	<u>23,977</u>	<u>47,775</u>	<u>107,949</u>	<u>167,083</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Premises	12,765	12,765	45,439
Communications and IT	483	483	615
General office	10,694	10,694	7,192
Finance costs	–	–	83
Governance costs	750	750	750
Security	21,843	21,843	2,501
Depreciation	1,240	1,240	–
	<u>47,775</u>	<u>47,775</u>	<u>56,580</u>

The Helping Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

11. Analysis of grants

	2024	2023
	£	£
Grants to institutions		
Amud Hatzdokoh	1,100	7,300
College for Higher Rabbinical Studies	4,000	3,000
Shir Chesed Beis Yisroel	10,900	3,000
Grants less than £4,000	7,977	14,000
	<u>23,977</u>	<u>27,300</u>
Total grants	<u>23,977</u>	<u>27,300</u>

12. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	1,240	–
	<u>1,240</u>	<u>–</u>

13. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	750	750
	<u>750</u>	<u>750</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	34,130	65,903
	<u>34,130</u>	<u>65,903</u>

The average head count of employees during the year was 7 (2023: 9).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The Helping Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

16. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 August 2023	3,100
Additions	<u>1,860</u>
At 31 July 2024	<u><u>4,960</u></u>
Depreciation	
At 1 August 2023	–
Charge for the year	<u>1,240</u>
At 31 July 2024	<u><u>1,240</u></u>
Carrying amount	
At 31 July 2024	<u><u>3,720</u></u>
At 31 July 2023	<u><u>3,100</u></u>

17. Debtors

	2024	2023
	£	£
Other debtors	<u><u>43,645</u></u>	<u><u>43,645</u></u>

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u><u>5,507</u></u>	<u><u>6,421</u></u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 August 23 £	Income £	Expenditure £	At 31 July 2024 £
General funds	<u><u>43,912</u></u>	<u><u>110,326</u></u>	<u><u>(107,949)</u></u>	<u><u>46,289</u></u>

	At 1 August 22 £	Income £	Expenditure £	At 31 July 2023 £
General funds	<u><u>(55,359)</u></u>	<u><u>267,024</u></u>	<u><u>(167,753)</u></u>	<u><u>43,912</u></u>

The Helping Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	3,720	3,720
Current assets	48,076	48,076
Creditors less than 1 year	(5,507)	(5,507)
Net assets	<u>46,289</u>	<u>46,289</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	3,100	3,100
Current assets	47,233	47,233
Creditors less than 1 year	(6,421)	(6,421)
Net assets	<u>43,912</u>	<u>43,912</u>

The Helping Community

England & Wales - Charity number 1200976

Accounts

Registered number
12768375

Toras Moshe Ltd
Report and Accounts
31 July 2023



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

Toras Moshe Ltd

Registered number: 12768375

Director's Report

The director presents his report and accounts for the year ended 31 July 2023.

Principal activities

The company's principal activity during the year continued to be primary age schooling.

Directors

The following persons served as directors during the year:

Yoel Rouah

Moshe Lieb Lemberger

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 9 July 2024 and signed on its behalf.

Yoel Rouah

Director

Toras Moshe Ltd
Profit and Loss Account
for the year ended 31 July 2023

	2023	2022
	£	£
Turnover	227,090	20,335
Cost of sales	(76,148)	(47,001)
Gross profit/(loss)	<u>150,942</u>	<u>(26,666)</u>
Administrative expenses	(103,606)	(27,281)
Other operating income	51,936	455
Operating profit/(loss)	<u>99,272</u>	<u>(53,492)</u>
Profit/(loss) before taxation	<u>99,272</u>	<u>(53,492)</u>
Tax on profit/(loss)	-	-
Profit/(loss) for the financial year	<u><u>99,272</u></u>	<u><u>(53,492)</u></u>

Toras Moshe Ltd
Registered number:
Balance Sheet
as at 31 July 2023

12768375

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	3	3,100	1,695
Current assets			
Debtors	4	43,645	-
Cash at bank and in hand		3,588	1,518
		<u>47,233</u>	<u>1,518</u>
Creditors: amounts falling due within one year			
	5	(6,420)	(58,572)
Net current assets/(liabilities)		<u>40,813</u>	<u>(57,054)</u>
Net assets/(liabilities)		<u>43,913</u>	<u>(55,359)</u>
Capital and reserves			
Profit and loss account		43,913	(55,359)
Reserves		<u>43,913</u>	<u>(55,359)</u>

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

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

The director acknowledges his 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.

Yoel Rouah
 Director
 Approved by the board on 9 July 2024

Toras Moshe Ltd
Notes to the Accounts
for the year ended 31 July 2023

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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

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.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Toras Moshe Ltd
Notes to the Accounts
for the year ended 31 July 2023

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.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	<u>8</u>	<u>3</u>
3 Tangible fixed assets		Plant and machinery etc
		£
Cost		
At 1 August 2022		1,695
Additions		<u>1,405</u>
At 31 July 2023		<u>3,100</u>
Depreciation		
At 31 July 2023		<u>-</u>
Net book value		
At 31 July 2023		<u>3,100</u>
At 31 July 2022		<u>1,695</u>
4 Debtors	2023	2022
	£	£
Other debtors	<u>43,645</u>	<u>-</u>
5 Creditors: amounts falling due within one year	2023	2022
	£	£
Other creditors	<u>6,420</u>	<u>58,572</u>

6 Other information

Toras Moshe Ltd is a private company limited by shares and incorporated in England. Its registered office is:
 158 Cromwell Road
 Salford
 M6 6DE

Toras Moshe Ltd
Detailed profit and loss account
for the year ended 31 July 2023

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Sales		
Fees	24,280	14,955
Donations Received	202,810	5,380
	<u>227,090</u>	<u>20,335</u>
 Cost of sales		
Food	2,827	254
Materials	14,473	4,873
Direct labour	58,848	41,874
	<u>76,148</u>	<u>47,001</u>
 Administrative expenses		
Employee costs:		
Casual wages	7,055	13,819
Staff training and welfare	748	760
Travel and subsistence	50	77
	<u>7,853</u>	<u>14,656</u>
Premises costs:		
Rent	5,964	1,960
Light and heat	704	-
Cleaning	5,634	2,310
	<u>12,302</u>	<u>4,270</u>
General administrative expenses:		
Telephone and internet	615	346
Postage	12	-
Events	120	-
Stationery and printing	2,426	2,160
Charitable Donations	39,300	2,200
Subscriptions	363	202
Bank charges	83	182
Insurance	3,011	-
Equipment expensed	1,500	1,410
Software	488	-
Security	2,381	-
Repairs and maintenance	30,126	835
Sundry expenses	606	-
	<u>81,031</u>	<u>7,335</u>
Legal and professional costs:		
Accountancy fees	750	540
Advertising and PR	670	480
Other legal and professional	1,000	-
	<u>2,420</u>	<u>1,020</u>
	<u>103,606</u>	<u>27,281</u>
 Other operating income		
Grants received	51,936	455
	<u>51,936</u>	<u>455</u>