

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)	150,942	(26,666)
Administrative expenses	(103,606)	(27,281)
Other operating income	51,936	455
Operating profit/(loss)	99,272	(53,492)
Profit/(loss) before taxation	99,272	(53,492)
Tax on profit/(loss)	-	-
Profit/(loss) for the financial year	99,272	(53,492)

Toras Moshe Ltd**Registered number:** 12768375**Balance Sheet
as at 31 July 2023**

	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 Number	2022 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	<u>51,936</u>	<u>455</u>