

Helping Our Kehillah
Unaudited Financial Statements
31 March 2025

G A HARRIS & CO LIMITED

Chartered accountants
Brulimar House
Jubilee Rd
Middleton
Manchester
M24 2LX

Helping Our Kehillah

Financial Statements

Year ended 31 March 2025

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Helping Our Kehillah

Trustees' Annual Report

Year ended 31 March 2025

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

Reference and administrative details

Registered charity name	Helping Our Kehillah
Charity registration number	1203214
Principal office	9 Colchester Avenue Prestwich Manchester M25 0LL

The trustees

Mordechai Zvi Kaufman
Itzhak Dov Schreibhand
Osher Woolfson

Independent examiner	Gary A Harris FCA Brulimar House Jubilee Rd Middleton Manchester M24 2LX
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Structure, governance and management

Helping Our Kehillah was established under a trust deed dated 1 May 2023. It is a registered charity (number 1203214) and was officially registered on 23 May 2023.

The charity does not have a chief executive officer. The day-to-day operations are managed by O. Woolfson on behalf of the trustees. All major decisions are made collectively by the trustees, who volunteer their time without remuneration. Any related party transactions are disclosed, where applicable, in the notes to the accounts.

A policy and procedure for the induction and training of new trustees is currently under development and will be implemented in the near future.

Risk Review

The trustees have assessed the key risks facing the charity, particularly those related to its operations and finances, and are satisfied that appropriate systems are in place to manage exposure to these risks.

The primary risks relate to operational matters, specifically the potential for ineffective grant-making. These are mitigated by trustees thoroughly researching potential beneficiaries prior to awarding grants. In addition, robust reporting and review procedures are in place to ensure that all grants deliver public benefit.

Helping Our Kehillah

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities

The objects of the charity are the relief of poverty amongst persons in need and hardship in the Jewish Community, the advancement of education according to the tenets of the Orthodox Jewish Faith and the advancement of the Orthodox Jewish Religion.

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.

Grant making policy

The charity is funded by donations. The charity gives out grants in line with the above objects.

Grants made during the year to institutions and individuals are as detailed in the accounts.

The application of the funds by way of grants is to either institutions or individuals and is mainly to individuals.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Achievements and performance

The charity received £42,959 in donations and grants during the year and spent £46,232 on charitable activities for the relief of poverty grants and support costs. These grants were made in line with the stated objects of the charity.

The charity has low governance costs and in the main were borne by a trustee. The governance costs incurred relate to professional fees incurred during the year.

There were no investments made during the year.

There were no material fundraising costs during the year.

Related party transactions are disclosed as applicable in the notes to the accounts. There was an overall net income and net movement of funds during the year amounting to £2.

Helping Our Kehillah

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self-evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable. In considering the financial obligations of the charity, the trustees have resolved to maintain a minimum reserve, being the current assets of the charity. This is currently about a third of total charitable expenditure in the year.

The trustees are delighted to have made many valuable contributions to the community as a result of this income and hope to be able to do so for many years to come.

The free reserves, being the net current assets of the charity, amounted to £2 all of which are unrestricted.

The charity only utilizes funds that are available so there are no going concern issues with the charity. The running costs for the charity are very low.

The trustees' annual report was approved on 18 November 2025 and signed on behalf of the board of trustees by:



Osher Woolfson
Trustee

Helping Our Kehillah

Independent Examiner's Report to the Trustees of Helping Our Kehillah

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Helping Our Kehillah ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity 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 the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 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 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 accounts to be reached.



Gary A Harris FCA
Independent Examiner

Brulimar House
Jubilee Rd
Middleton
Manchester
M24 2LX

18 November 2025

Helping Our Kehillah

Statement of Financial Activities

Year ended 31 March 2025

		2025	2024
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	42,959	37,092
Total income		<u>42,959</u>	<u>37,092</u>
Expenditure			
Expenditure on charitable activities	5	46,232	33,817
Total expenditure		<u>46,232</u>	<u>33,817</u>
Net (expenditure)/income and net movement in funds		<u>(3,273)</u>	<u>3,275</u>
Reconciliation of funds			
Total funds brought forward		3,275	—
Total funds carried forward		<u>2</u>	<u>3,275</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 7 to 9 form part of these financial statements.

Helping Our Kehillah

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		482	3,755
Creditors: amounts falling due within one year	9	<u>480</u>	<u>480</u>
Net current assets		<u>2</u>	<u>3,275</u>
Total assets less current liabilities		<u>2</u>	<u>3,275</u>
Funds of the charity			
Unrestricted funds		<u>2</u>	<u>3,275</u>
Total charity funds		<u>2</u>	<u>3,275</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 November 2025, and are signed on behalf of the board by:



Osher Woolfson
Trustee

The notes on pages 7 to 9 form part of these financial statements.

Helping Our Kehillah

Notes to the Financial Statements

Year ended 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 9 Colchester Avenue, Prestwich, Manchester, M25 0LL.

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 Charities Act 2011.

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 trustees have considered whether any significant judgments or estimates were required in preparing these financial statements and have concluded that none were necessary for the year.

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.

Helping Our Kehillah

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	29,459	29,459	21,092	21,092
Grants				
Grants receivable	13,500	13,500	16,000	16,000
	<u>42,959</u>	<u>42,959</u>	<u>37,092</u>	<u>37,092</u>

5. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Charitable activities	<u>46,232</u>	<u>46,232</u>	<u>33,817</u>

6. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>	<u>360</u>

7. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

8. Trustee remuneration and expenses

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

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	<u>480</u>	<u>480</u>

Helping Our Kehillah

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	482	482
Creditors less than 1 year	(480)	(480)
Net assets	<u>2</u>	<u>2</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	3,755	3,755
Creditors less than 1 year	(480)	(480)
Net assets	<u>3,275</u>	<u>3,275</u>

11. Related parties

During the year, the charity paid £1,746.11 to family members of trustee Osher Wolfson for administrative work. The payments were approved by the other trustees and were at a fair market rate.