KEHILLAS AHAVAS YISROEL LIMITED

England & Wales · Charity number 1204912

Details

Status	Registered
Legal form	Charitable company
Company number	12321791
Registered	2023-09-25
Register	View on the Charity Commission register

Contact

Address	1 Linksway Prestwich Manchester M25 0JP
Phone	07927781035
Email	kahavasyisroel@gmail.com

Activities

Objects: TO ADVANCE THE JEWISH RELIGION FOR THE BENEFIT OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION AND MAINTENANCE OF A SYNAGOGUE, CONDUCTING RELIGIOUS CEREMONIES, RUNNING PRAYER GROUPS, HOLDING MEETINGS, LECTURES AND EXHIBITIONS

Activities: To advance the Jewish religion for the benefit of the public, in particular but not exclusively by the provision and maintenance of a synagogue, conducting religious ceremonies, running prayer groups, holding meetings, lectures and exhibitions, in the North Manchester area.

Classification

- **How:** Provides Services
- **What:** Religious Activities

Geography

- Bury
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£38,979	£35,018	-	-

Trustees

Name	Role	Appointed
Samuel Avi Golding	Chair	2019-11-19
Colin Howard Rich		2019-11-19
Mark Richard Owen		2019-11-19

KEHILLAS AHAVAS YISROEL LIMITED

England & Wales - Charity number 1204912

Accounts

Kehillas Ahavas Yisroel Limited

Charity No. 1204912

Company No. 12321791

Trustees' Report and Unaudited Accounts

30 November 2024

Contents

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 12321791

Charity No. 1204912

Principal Office

1 Linksway
Prestwich
Manchester
M25 0JP

Registered Office

4 Woodthorpe Grange
Prestwich
Manchester
M25 0GU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

S.A. Golding
M.R. Owen
C. Rich

Accountants

Bass Accountants Ltd
67 Windsor Road
Prestwich
Manchester
Prestwich
M25 0DB

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document. The company was established to promote and further the practice, knowledge and understanding of Orthodox Judaism in Prestwich, Salford and other parts of Greater Manchester.

The company also provides facilities for worship and religious services in accordance with Orthodox Jewish custom and also provides facilities for lectures and group study. Functions will be arranged for members which are in accordance with the objectives of the charity. The company will also distribute grants to needy causes in accordance with the charity's objectives.

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 mainly funded by membership fees and donations. The charity gives out grants in line with the above objects.

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

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

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

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

During the year under review the congregation progressed satisfactorily in accordance with it's objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is a charitable company limited by guarantee without share capital that was incorporated 19 November 2019 to advance the Jewish religion in Greater Manchester for the benefit of the public through the holding of prayer meetings, lectures and public celebration of religious festivals.

Recruitment and appointment of new trustees would be in line with the constitution 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.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

S.A. Golding
Trustee
11 August 2025

Independent Examiner's Report to the trustees of Kehillas Ahavas Yisroel Limited

I report to the charity trustees on my examination of the financial statements of Kehillas Ahavas Yisroel Limited for the year ended 30 November 2024.

Responsibilities and basis of report

As the charity's 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 financial statements of the Charity 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 your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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 financial statements to be reached.

Mr Michael Bass AIA
Bass Accountants Ltd
67 Windsor Road
Prestwich
Manchester
Prestwich
M25 0DB
11 August 2025

Kehillas Ahavas Yisroel Limited
Statement of Financial Activities

for the year ended 30 November 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	29,099	29,099	20,843
Charitable activities	5	9,580	9,580	6,748
Other trading activities	6	300	300	-
Total		38,979	38,979	27,591
Expenditure on:				
Charitable activities	7	9,437	9,437	6,876
Other	8	25,581	25,581	18,238
Total		35,018	35,018	25,114
Net gains on investments		-	-	-
Net income		3,961	3,961	2,477
Transfers between funds		-	-	-
Net income before other gains/(losses)		3,961	3,961	2,477
Other gains and losses				
Net movement in funds		3,961	3,961	2,477
Reconciliation of funds:				
Total funds brought forward		1,778	1,778	(699)
Total funds carried forward		5,739	5,739	1,778

Kehillas Ahavas Yisroel Limited

Summary Income and Expenditure Account

for the year ended 30 November 2024

	2024	2023
	£	£
Income	38,979	27,591
Gross income for the year	38,979	27,591
Expenditure	35,018	25,114
Total expenditure for the year	35,018	25,114
Net income before tax for the year	3,961	2,477
Net income for the year	3,961	2,477

Kehillas Ahavas Yisroel Limited

Balance Sheet

at 30 November 2024

Company No. 12321791	**Notes**	**2024**	**2023**
		£	**£**
Current assets			
Cash at bank and in hand		8,766	4,254
		8,766	4,254
Creditors: Amount falling due within one year	10	(3,027)	(2,476)
Net current assets		5,739	1,778
Total assets less current liabilities		5,739	1,778
Net assets excluding pension asset or liability		5,739	1,778
Total net assets		5,739	1,778
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		5,739	1,778
		5,739	1,778
Reserves	11		
Total funds		5,739	1,778

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 30 November 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 11 August 2025

And signed on its behalf by:

S.A. Golding
Trustee
11 August 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Total funds 2023
	£	£
Income and endowments from:		
Donations and legacies	20,843	20,843
Charitable activities	6,748	6,748
Total	27,591	27,591
Expenditure on:		
Charitable activities	25,114	25,114
Total	25,114	25,114
Net income	2,477	2,477
Net income before other gains/(losses)	2,477	2,477
Other gains and losses:		
Net movement in funds	2,477	2,477
Reconciliation of funds:		
Total funds carried forward	2,477	2,477

4 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	29,099	29,099	20,843
	29,099	29,099	20,843

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Membership contributions	9,580	9,580	6,748
	9,580	9,580	6,748

6 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
	300	300	-
	300	300	-

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Expenditure on charitable activities			
Membership contributions	7,734	7,734	6,876
Chaburah Costs	336	336	-
Kimcha D'Pischa	617	617	-
Governance costs			
Accountancy fees	750	750	-
	9,437	9,437	6,876

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	6,019	6,019	6,000
Premises costs	14,793	14,793	10,983
General administrative costs	1,554	1,554	335
Legal and professional costs	3,215	3,215	920
	25,581	25,581	18,238

9 Staff costs

	2024	2023
Salaries and wages	6,000	6,000
Pension costs	19	-
	6,019	6,000

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
	1	-
	1	-

10 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Trade creditors	977	28
Other taxes and social security	6	-
Other creditors	597	1,000
Accruals	1,447	1,448
	3,027	2,476

11 Movement in funds

	At 1 December 2023	Incoming resources (including other gains/losses)	Resources expended	At 30 November 2024
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	1,778	38,979	(35,018)	5,739
Total funds	1,778	38,979	(35,018)	5,739

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	5,739	5,739
	5,739	5,739

13 Reconciliation of net debt

	At 1 December 2023	Cash flows	At 30 November 2024
	£	£	£
Cash and cash equivalents	4,254	4,512	8,766
	4,254	4,512	8,766
Net debt	4,254	4,512	8,766

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	19	-

15 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

for the year ended 30 November 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations	29,099	29,099	20,843
	29,099	29,099	20,843
Charitable activities			
Membership contributions	9,580	9,580	6,748
	9,580	9,580	6,748
Other trading activities			
	300	300	-
	300	300	-
Total income and endowments	38,979	38,979	27,591
Expenditure on:			
Charitable activities			
Membership contributions	7,734	7,734	6,876
Chaburah Costs	336	336	-
Kimcha D'Pischa	617	617	-
	8,687	8,687	6,876
Governance costs			
Accountancy fees	750	750	-
	750	750	-
Total of expenditure on charitable activities	9,437	9,437	6,876
Employee costs			
Salaries/wages	6,000	6,000	6,000
Pension costs	19	19	-
	6,019	6,019	6,000
Premises costs			
Rent	9,835	9,835	8,938
Rates	1,725	1,725	1,140
Premises cleaning	1,367	1,367	905
Premises repairs and maintenance	919	919	-
Other premises costs	947	947	-
	14,793	14,793	10,983
General administrative costs, including depreciation and amortisation			
Bank charges	28	28	-

Equipment leasing and hire charges	180	180	-
General insurances	403	403	300
Subscriptions	35	35	35
Sundry expenses	908	908	-
	1,554	1,554	335
Legal and professional costs			
Consultancy fees	1,200	1,200	-
Other legal and professional costs	2,015	2,015	920
	3,215	3,215	920
Total of expenditure of other costs	25,581	25,581	18,238
Total expenditure	35,018	35,018	25,114
Net gains on investments	-	-	-
Net income	3,961	3,961	2,477
Net income before other gains/(losses)	3,961	3,961	2,477
Other Gains	-	-	-
Net movement in funds	3,961	3,961	2,477
Reconciliation of funds:			
Total funds brought forward	1,778	1,778	(699)
Total funds carried forward	5,739	5,739	1,778