AHAVAS CHESSED GUR LTD.

England & Wales · Charity number 1205836

Details

Status	Registered
Legal form	Charitable company
Company number	14667948
Registered	2023-11-21
Register	View on the Charity Commission register

Contact

Address	149 Kyverdale Road London N16 6PS
Phone	07878009095
Email	office@acgur.org

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO ADVANCE THE FOLLOWING EXCLUSIVELY CHARITABLE PURPOSES FOR THE BENEFIT OF THE JEWISH COMMUNITY ("THE COMMUNITY") IN NORTH LONDON:A. THE PREVENTION OR RELIEF OF POVERTY;B. THE ADVANCEMENT OF EDUCATION;BY THE PROVISION OF SERVICES AND THE GIVING OF GRANTS TO INDIVIDUALS AND TO ORGANISATIONS ESTABLISHED TO SUPPORT THE COMMUNITY.

Activities: Education/trainingDisabilityThe Prevention Or Relief Of Poverty

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** LOCAL
- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£204,107	£195,949	-	-
2024-02-28	£30,129	£30,258	-	-

Trustees

Name	Role	Appointed
David Piller	Chair	2023-11-27
JOSHUA STOBIECKI		2023-05-24
moshe Yedidya Lieberman		2023-05-24

AHAVAS CHESSED GUR LTD.

England & Wales - Charity number 1205836

Accounts

COMPANY REGISTRATION NUMBER: 14667948
CHARITY REGISTRATION NUMBER: 1205836

AHAVAS CHESSED GUR LTD

Company Limited by Guarantee

Unaudited Financial Statements

28 February 2025

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

AHAVAS CHESSED GUR LTD

Company Limited by Guarantee

Financial Statements

Year ended 28 February 2025

AHAVAS CHESSED GUR LTD

Company Limited by Guarantee

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

Year ended 28 February 2025

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 28 February 2025.

Reference and administrative details

Registered charity name	AHAVAS CHESSED GUR LTD
Charity registration number	1205836
Company registration number	14667948
Principal office and registered office	149 KYVERDALE ROAD LONDON N16 6PS
The trustees	Mr D Piller Mr J Stobiecki Mr M Y Lieberman
Independent examiner	Benji Pawlowski MAAT 158 Cromwell Road Salford M6 6DE

Structure, governance and management

Ahavas Chessed Gur Ltd is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 16 February 2023 (amended by special resolution registered at Companies House on 15 November 2023) as a company and the company number is 7220595. It was registered as a charity on 16 February 2023 with a charity number 1138243.

The Trustees in office throughout the year were Mr David Piiler, Mr Moshe Yedidya Lieberman and Mr Joshua Stobiecki. They were also the directors for the purposes of company law. All trustees give of their time freely. The Directors/Trustees are responsible for the governance of the organisation and are active in all operational aspects of strategic management. Major policy decisions are decided at full directors/trustees' meetings. The Directors/Trustees have adopted the provisions of the Statement of of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

Objectives and activities

The Charity's aims are the prevention or relief of poverty and the advancement of education.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Strategic report

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

Achievements and performance

The Charity has achieved its aims by the provision of services and the giving of grants to individuals and to organisations established to support the community. The trustees are satisfied with the results for the year where the Charity's resources were expended in satisfaction of the Charity's aims.

Financial review

During the year the charity had incoming resources totalling £204,107 (2024: £30,129). With these funds the charity was able to significantly progress in furthering its charitable objects mainly through the giving of grants. The charity gave out £71,780 in grants (2024: £13,470). The charity had a net surplus of £8,029 (2024: deficit £129). This is in line with the increase in income from donations. Total unrestricted funds carried forward were £8,029 (2024: deficit £129). 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 enable the charity to meet future needs or to make more substantial grants which they feel to be appropriate. A minimum of £3,000 in reserves is always maintained.

The trustees' annual report and the strategic report were approved on 30 December 2025 and signed on behalf of the board of trustees by:

Mr D Piller
Trustee

Independent Examiner's Report to the Trustees of AHAVAS CHESSED GUR LTD

Year ended 28 February 2025

I report to the trustees on my examination of the financial statements of AHAVAS CHESSED GUR LTD ('the charity') for the year ended 28 February 2025.

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.

Benji Pawlowski MAAT
Independent Examiner
158 Cromwell Road
Salford
M6 6DE

AHAVAS CHESSED GUR LTD

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 28 February 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**5**	204,107	204,107	30,129
Total income		204,107	204,107	30,129
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**6**	6,422	6,422	2,718
Expenditure on charitable activities	**7,8**	189,527	189,527	27,540
Total expenditure		195,949	195,949	30,258
Net income/(expenditure) and net movement in funds		8,158	8,158	(129)
Reconciliation of funds				
Total funds brought forward		(129)	(129)	–
Total funds carried forward		8,029	8,029	(129)

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

Statement of Financial Position

28 February 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		9,469	3,921
Creditors: amounts falling due within one year	**14**	1,440	4,050
Net current assets		8,029	(129)
Total assets less current liabilities		8,029	(129)
Net assets		8,029	(129)
Funds of the charity			
Unrestricted funds		8,029	(129)
Total charity funds	**15**	8,029	(129)

For the year ending 28 February 2025 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 30 December 2025, and are signed on behalf of the board by:

Mr D Piller
Trustee

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 149 KYVERDALE ROAD, LONDON, N16 6PS.

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.

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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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

Ahavas Chessed Gur LTD is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	204,107	204,107	30,129	30,129

6. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	6,422	6,422	2,718	2,718

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Charitable activity	187,671	187,671	26,640	26,640
Support costs	1,856	1,856	900	900
	189,527	189,527	27,540	27,540

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Charitable activity	115,891	71,780	116	187,787	26,640
Governance costs	–	–	1,740	1,740	900
	115,891	71,780	1,856	189,527	27,540

9. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
General office	116	116	–
Governance costs	1,740	1,740	900
	1,856	1,856	900

10. Analysis of grants

	2025	2024
	£	£
Grants to institutions		
Chevras Mooz Ladol	9,300	–
Feel-Think-Be	6,500	–
I Can Too	7,440	–
Shir Chessed Beis Yisroel	7,300	–
Yesamach Levav Trust	6,000	–
Yismach Moshe Community Group	6,000	–
Grants less than £5,000	20,115	11,270
	62,655	11,270
Grants to individuals		
Grants to individuals	9,125	2,200
Total grants	71,780	13,470

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,740	900

12. 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).

13. Trustee remuneration and expenses

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

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	–	1,900
Accruals and deferred income	1,440	900
Other creditors	–	1,250
	1,440	4,050

15. Analysis of charitable funds

Unrestricted funds

	At 1 March 24	Income	Expenditure	**At 28 February 2025**
	£	£	£	**£**
General funds	(129)	204,107	(195,949)	8,029

	At 1 March 23	Income	Expenditure	At 29 February 2024
	£	£	£	£
General funds	–	30,129	(30,258)	(129)

16. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	9,469	9,469
Creditors less than 1 year	(1,440)	(1,440)
Net assets	8,029	8,029

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	3,921	3,921
Creditors less than 1 year	(4,050)	(4,050)
Net assets	(129)	(129)

Accounts

Registered number: 14667948
Charity number:

AHAVAS CHESSED GUR LTD

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the Period Ended 29 February 2024

Contents

AHAVAS CHESSED GUR LTD

(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers
For the Period Ended 29 February 2024

Trustees	David Piller Moshe Yedidya Lieberman Joshua Stobiecki
Company registered number	14667948
Registered office	109 Gladesmore Road London N15 6TL
Accountants	Accshire Accountancy LLP Rear Entrance 123 Clapton Common London E5 9AB
Bankers	Virgin Money 35 Regent St London SW1Y 4ND

Trustees' report
For the Period Ended 29 February 2024

The Trustees present their annual report together with the financial statements of the Company for the period 16 February 2023 to 29 February 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity’s aims are the prevention or relief of poverty and the advancement of education.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity acheives its aims by the provision of services and the giving of grants to individuals and to organisations established to support the community.

Achievements and performance

a. Main achievements of the Company

The trustees are satisfied with the results for the year where the Charity's resources were expended in satisfaction of the Charity's aims

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity does not have a specific reserves policy. Sufficient funds are retained to cover recurring and ongoing expenses.

Structure, governance and management

a. Constitution

Ahavas Chessed Gur Ltd is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 30 July 2024 and signed on their behalf by:

David Piller
(Trustee)

Independent examiner's report
For the Period Ended 29 February 2024

Independent examiner's report to the Trustees of Ahavas Chessed Gur Ltd ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the period ended 29 February 2024.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 Company's accounts 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: Dated: 30 July 2024

Freda Lazega FCCA

Accshire Accountancy LLP
Rear Entrance 123 Clapton Common
London
E5 9AB

Statement of financial activities (incorporating income and expenditure account)
For the Period Ended 29 February 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £
Income from:			
Donations and legacies	3	**30,129**	**30,129**
Total income		**30,129**	**30,129**
Expenditure on:			
Raising funds	4	**2,718**	**2,718**
Charitable activities	6	**27,540**	**27,540**
Total expenditure		**30,258**	**30,258**
Net movement in funds		**(129)**	**(129)**
Reconciliation of funds:			
Net movement in funds		**(129)**	**(129)**
Total funds carried forward		**(129)**	**(129)**

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 8 to 12 form part of these financial statements.

Balance sheet
As at 29 February 2024

	Note		2024 £
Fixed assets			
			-
Current assets			
Cash at bank and in hand		**3,921**	
		3,921	
Creditors: amounts falling due within one year	10	**(4,050)**	
Net current liabilities			**(129)**
Total assets less current liabilities			**(129)**
Net liabilities excluding pension asset			**(129)**
Total net assets			**(129)**
Charity funds			
Restricted funds	11		-
Unrestricted funds	11		**(129)**
Total funds			**(129)**

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 30 July 2024 and signed on their behalf by:

David Piller
(Trustee)

Balance sheet (continued)
As at 29 February 2024

The notes on pages 8 to 12 form part of these financial statements.

Notes to the financial statements
For the Period Ended 29 February 2024

1. General information

Ahavas Chessed Gur Ltd is a registered charity, number 1205836, and is constituted under a Memorandum and Articles. Legal and administrative information are shown on page 3 of these accounts.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ahavas Chessed Gur Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the period when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	30,129	**30,129**

4. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £
Costs of raising voluntary income	2,718	**2,718**

4. Expenditure on raising funds (continued)

5. Analysis of grants

	Grants to Institutions 2024 £	Grants to Individuals 2024 £	Total funds 2024 £
Grants to institutions	11,270	-	**11,270**
Grants to individuals	-	2,200	**2,200**
	11,270	2,200	**13,470**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Grants to institutions	12,170	**12,170**
Grants to individuals	2,200	**2,200**
Food and meals	10,250	**10,250**
Remedial support	2,920	**2,920**
	27,540	**27,540**

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Grants to institutions	-	11,270	900	**12,170**
Grants to individuals	-	2,200	-	**2,200**
Food and meals	10,250	-	-	**10,250**
Remedial support	2,920	-	-	**2,920**
	13,170	13,470	900	**27,540**

8. Independent examiner's remuneration

	2024 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**360**
Fees payable to the Company's independent examiner in respect of:	
All other services not included above	**540**

9. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 29 February 2024, no Trustee expenses have been incurred£.

10. Creditors: Amounts falling due within one year

	2024 £
Other loans	**1,250**
Trade creditors	**1,900**
Accruals and deferred income	**900**
	4,050

Notes to the financial statements
For the Period Ended 29 February 2024

11. Statement of funds

Statement of funds - current period

	Income £	Expenditure £	Balance at 29 February 2024 £
Unrestricted funds			
General Funds - all funds	**30,129**	**(30,258)**	**(129)**

12. Related party transactions

The Company has not entered into any related party transaction during the period, nor are there any outstanding balances owing between related parties and the Company at 29 February 2024.