

AHAVAS CHESSED GUR LTD
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the Period Ended 29 February 2024

AHAVAS CHESSED GUR LTD
(A company limited by guarantee)

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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

AHAVAS CHESSED GUR LTD
(A company limited by guarantee)

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 achieves 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.

AHAVAS CHESSED GUR LTD
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Trustees' report (continued)
For the Period Ended 29 February 2024

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)

AHAVAS CHESSED GUR LTD
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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

AHAVAS CHESSED GUR LTD
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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		<u>30,129</u>	<u>30,129</u>
Expenditure on:			
Raising funds	4	2,718	2,718
Charitable activities	6	27,540	27,540
Total expenditure		<u>30,258</u>	<u>30,258</u>
Net movement in funds		<u>(129)</u>	<u>(129)</u>
Reconciliation of funds:			
Net movement in funds		(129)	(129)
Total funds carried forward		<u>(129)</u>	<u>(129)</u>

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.

AHAVAS CHESSED GUR LTD
(A company limited by guarantee)
Registered number: 14667948

Balance sheet
As at 29 February 2024

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

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)

AHAVAS CHESSED GUR LTD
(A company limited by guarantee)
Registered number: 14667948

Balance sheet (continued)
As at 29 February 2024

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

AHAVAS CHESSED GUR LTD
(A company limited by guarantee)

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.

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

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

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

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
	<u>11,270</u>	<u>2,200</u>	<u>13,470</u>

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
	<u>27,540</u>	<u>27,540</u>

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

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
	<u>13,170</u>	<u>13,470</u>	<u>900</u>	<u>27,540</u>

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	<u>540</u>

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
	<u>4,050</u>

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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)
	<u>30,129</u>	<u>(30,258)</u>	<u>(129)</u>

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.