

REGISTERED COMPANY NUMBER: CE035702 (England and Wales)
REGISTERED CHARITY NUMBER: 1207630

Report of the Trustees and
Unaudited Financial Statements for the Period 27 March 2024 to 31 March 2025
for
Malachim Foundation

BBK Partnership
Chartered Accountants
& Statutory Auditors
1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ

Malachim Foundation

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for the Period 27 March 2024 to 31 March 2025**

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Malachim Foundation
Report of the Trustees
for the Period 27 March 2024 to 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 27 March 2024 to 31 March 2025. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company was incorporated on 27 March 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE035702 (England and Wales)

Registered Charity number

1207630

Registered office

LONGCOTE
TANGLEWOOD CLOSE
STANMORE
Greater London
HA7 3JA

Trustees

N J Schwarzmenn (appointed 27.3.24)
L Leigh (appointed 8.10.25)
J Schwarzmenn (appointed 27.3.24)

Independent Examiner

Alan Kaye FCA
BBK Partnership
Chartered Accountants
& Statutory Auditors
1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ

Malachim Foundation
Report of the Trustees
for the Period 27 March 2024 to 31 March 2025

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
N J Schwarzmenn - Trustee

**Independent Examiner's Report to the Trustees of
Malachim Foundation**

Independent examiner's report to the trustees of Malachim Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 27 March 2024 to 31 March 2025.

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 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 your 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 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.

Alan Kaye FCA

BBK Partnership
Chartered Accountants
& Statutory Auditors
1 Beauchamp Court
10 Victors Way
Barnet
Hertfordshire
EN5 5TZ

Date:

Malachim Foundation

**Statement of Financial Activities
for the Period 27 March 2024 to 31 March 2025**

		Unrestricted fund £
INCOME AND ENDOWMENTS FROM	Notes	
Donations and legacies		21,250
EXPENDITURE ON		
Raising funds		24
Other		106
Total		130
NET INCOME		21,120
TOTAL FUNDS CARRIED FORWARD		21,120

The notes form part of these financial statements

Malachim Foundation

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £
CURRENT ASSETS		
Debtors	3	3,400
Cash at bank		17,930
		<u>21,330</u>
CREDITORS		
Amounts falling due within one year	4	(210)
		<u>21,120</u>
NET CURRENT ASSETS		<u>21,120</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		21,120
		<u>21,120</u>
NET ASSETS		<u>21,120</u>
FUNDS	6	
Unrestricted funds		21,120
TOTAL FUNDS		<u>21,120</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Malachim Foundation

Balance Sheet - continued
31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
N J Schwarzmenn - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Period 27 March 2024 to 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions

Provisions are recognized when the charity has a present obligation at the balance sheet date arising from a past event, it is probable that an outflow of economic benefits will be required to settle the obligation, and the amount can be reliably estimated.

Going Concern

The trustees have assessed the charity's financial position, including the current year surplus of £3,112, along with the anticipated income and expenditure for at least 12 months from the date of approval of these financial statements. Based on this assessment, the trustees are satisfied that the charity has adequate resources to continue its operations for the foreseeable future. Accordingly, these financial statements have been prepared on a going concern basis.

Malachim Foundation

**Notes to the Financial Statements - continued
for the Period 27 March 2024 to 31 March 2025**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2025.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accounts Receivable	£ 3,400
	<u> </u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other loans (see note 5)	£ 210
	<u> </u>

5. LOANS

An analysis of the maturity of loans is given below:

Amounts falling due within one year on demand:	£
Director's Loan Account	210
	<u> </u>

6. MOVEMENT IN FUNDS

	Net movement in funds £	At 31/3/25 £
Unrestricted funds		
General fund	21,120	21,120
	<u> </u>	<u> </u>
TOTAL FUNDS	21,120	21,120
	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,250	(130)	21,120
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	21,250	(130)	21,120
	<u> </u>	<u> </u>	<u> </u>

Malachim Foundation

**Notes to the Financial Statements - continued
for the Period 27 March 2024 to 31 March 2025**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2025.

Malachim Foundation

**Detailed Statement of Financial Activities
for the Period 27 March 2024 to 31 March 2025**

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations Received	21,250
Total incoming resources	21,250
 EXPENDITURE	
Other	
Subscription	106
Support costs	
Finance	
Bank charges	24
Total resources expended	130
Net income	21,120

This page does not form part of the statutory financial statements