
LECHU V'NELCHA UK LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2025

LECHU V'NELCHA UK LIMITED
(A company limited by guarantee)

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LECHU V'NELCHA UK LIMITED
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 30 JUNE 2025**

Directors/Trustees	Rabbi Naftali Chaim Blau Eva Lea Feldman Theodore Joseph Miller Dinah Fink
Company registered number	15795298
Charity registered number	1216319
Registered office	10 Schonfeld Square London N16 0QQ
Accountants	Wolffe Accountancy Services Ltd 34 Braydon Road London N16 6QB

LECHU V'NELCHA UK LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of the Company for the period 22 June 2024 to 30 June 2025. 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

● Policies and objectives

The Charity/Company was established to help young orthodox Jewish women aged 18 to 25 through: (A) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; (B) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

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)'.

Achievements and performance

● Review of activities

The Charity has held various week-end retreats during the year in coastal hotels, fully catered and with inspiring speakers, from which the participants derive renewed energy that they can then share with others. This is in addition to year-round social and educational activities.

Financial review

● Reserves policy

In the opinion of the directors/trustees, the funds of the charity are sufficient for its purposes. The reserves of £7,109 reflect this.

Structure, governance and management

● Constitution

Lechu V'nelcha UK Limited is registered as a charitable company limited by guarantee and was set up by a Trust deed.

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 JUNE 2025

Structure, governance and management (continued)

• **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 Trust deed.

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 5 January 2026 and signed on their behalf by:

Rabbi Naftali Chaim Blau
Trustee

LECHU V'NELCHA UK LIMITED
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INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 30 JUNE 2025

Independent examiner's report to the Trustees of Lechu V'nelcha UK Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the period ended 30 June 2025.

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: 5 January 2026

D Wolffe FCCA

34 Braydon Road
London N16 6QB

LECHU V'NELCHA UK LIMITED
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £
Income from:			
Donations and legacies	3	18,509	18,509
Charitable activities	4	8,090	8,090
Total income		<u>26,599</u>	<u>26,599</u>
Expenditure on:			
Charitable activities	5	18,990	18,990
Other expenditure	6	500	500
Total expenditure		<u>19,490</u>	<u>19,490</u>
Net movement in funds		<u>7,109</u>	<u>7,109</u>
Reconciliation of funds:			
Net movement in funds		7,109	7,109
Total funds carried forward		<u>7,109</u>	<u>7,109</u>

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

The notes on pages 7 to 10 form part of these financial statements.

LECHU V'NELCHA UK LIMITED
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REGISTERED NUMBER: 15795298

BALANCE SHEET
AS AT 30 JUNE 2025

	Note	2025 £
Fixed assets		-
Current assets		
Cash at bank and in hand	7,609	7,609
Current liabilities		
Creditors: amounts falling due within one year	8 (500)	(500)
Net current assets		7,109
Total assets less current liabilities		7,109
Net assets excluding pension asset		7,109
Total net assets		7,109
Charity funds		
Restricted funds	9	-
Unrestricted funds	9	7,109
Total funds		7,109

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 05 January 2026 and signed on their behalf by:

Rabbi Naftali Chaim Blau
Trustee

The notes on pages 7 to 10 form part of these financial statements.

LECHU V'NELCHA UK LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

1. General information

Lechu V'nelcha UK Limited was established for the provision of leisure, welfare and educational activities for young Jewish women of the Orthodox Jewish Faith.

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.

Lechu V'nelcha UK Limited 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 on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

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.

2.6 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.7 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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025**

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	18,509	18,509

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Admission fees to week-end retreats	8,090	8,090

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Hotel accommodation	17,200	17,200
Speakers' fees	1,790	1,790
	<u>18,990</u>	<u>18,990</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025**

6. Other expenditure

	Unrestricted funds 2025 £	Total funds 2025 £
Accountancy fees	500	500

7. Trustees' remuneration and expenses

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

During the period ended 30 June 2025, no Trustee expenses have been incurred.

8. Creditors: Amounts falling due within one year

	2025 £
Accruals and deferred income	500

9. Statement of funds

Statement of funds - current period

	Income £	Expenditure £	Balance at 30 June 2025 £
Unrestricted funds			
General Funds - all funds	26,599	(19,490)	7,109

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025**

10. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	7,609	7,609
Creditors due within one year	(500)	(500)
Total	<u>7,109</u>	<u>7,109</u>

11. 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 30 June 2025.