

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Moreah Teachers College**

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**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was formed for the advancement of the education and training of persons expressing the orthodox Jewish faith and advancement of orthodox Jewish faith.

Significant activities

There were no significant activities to report.

Volunteers

During the year the charity did not have any volunteers to help with the objective of the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The trustees consider that the performance of the charity this year has been satisfactory. Funds have been granted to institutions during the period from rents received.

The Statement of Financial Activities shows total grants of £15,800 and the reserves stand at £758,712.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

261341

Principal address

Trustees

M Berger

S Steinhaus (resigned 27.2.26)

J Lewin

Rabbi S Lederberger

M Berger

Mrs R Baddiel

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

.....
M Berger - Trustee

Moreah Teachers College

**Statement of Financial Activities
for the Year Ended 31 March 2025**

		31.3.25 Unrestricted funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Investment income	2	25,288	22,209
EXPENDITURE ON			
Raising funds		-	(1,440)
Charitable activities			
Donations made		15,800	17,520
Other		5,289	(3,900)
Total		21,089	12,180
Net gains on investments		2,659	8,119
NET INCOME		6,858	18,148
RECONCILIATION OF FUNDS			
Total funds brought forward		751,854	733,706
TOTAL FUNDS CARRIED FORWARD		758,712	751,854

The notes form part of these financial statements

Moreah Teachers College

**Balance Sheet
31 March 2025**

		31.3.25 Unrestricted funds £	31.3.24 Total funds £
	Notes		
FIXED ASSETS			
Investment property	5	290,460	290,460
CURRENT ASSETS			
Debtors	6	4,949	3,576
Investments	7	108,332	105,673
Cash at bank		365,469	361,869
		<u>478,750</u>	<u>471,118</u>
CREDITORS			
Amounts falling due within one year	8	(10,498)	(9,724)
NET CURRENT ASSETS		<u>468,252</u>	<u>461,394</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>758,712</u>	<u>751,854</u>
NET ASSETS		<u>758,712</u>	<u>751,854</u>
FUNDS	9		
Unrestricted funds		<u>758,712</u>	<u>751,854</u>
TOTAL FUNDS		<u>758,712</u>	<u>751,854</u>

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

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from 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.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Rents received	20,015	16,901
Deposit account interest	5,273	5,308
	<u>25,288</u>	<u>22,209</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Investment income	22,209
EXPENDITURE ON	
Raising funds	(1,440)
Charitable activities	
Donations made	17,520
Other	(3,900)
Total	12,180
Net gains on investments	8,119
NET INCOME	18,148
RECONCILIATION OF FUNDS	
Total funds brought forward	733,706
TOTAL FUNDS CARRIED FORWARD	751,854

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024	
and 31 March 2025	290,460
NET BOOK VALUE	
At 31 March 2025	290,460
At 31 March 2024	290,460

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	2,119	22
Agents Account	1,605	2,329
Prepayments and accrued income	1,225	1,225
	4,949	3,576

7. CURRENT ASSET INVESTMENTS

	31.3.25	31.3.24
	£	£
Unlisted investments	108,332	105,673

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	-	1
Other creditors	10,498	9,723
	10,498	9,724

9. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	751,854	6,858	758,712
TOTAL FUNDS	751,854	6,858	758,712

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	25,288	(21,089)	2,659	6,858
TOTAL FUNDS	<u>25,288</u>	<u>(21,089)</u>	<u>2,659</u>	<u>6,858</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	733,706	18,148	751,854
TOTAL FUNDS	<u>733,706</u>	<u>18,148</u>	<u>751,854</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	22,209	(12,180)	8,119	18,148
TOTAL FUNDS	<u>22,209</u>	<u>(12,180)</u>	<u>8,119</u>	<u>18,148</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	733,706	25,006	758,712
TOTAL FUNDS	<u>733,706</u>	<u>25,006</u>	<u>758,712</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	47,497	(33,269)	10,778	25,006
TOTAL FUNDS	<u>47,497</u>	<u>(33,269)</u>	<u>10,778</u>	<u>25,006</u>

10. RELATED PARTY DISCLOSURES

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