COMPANY REGISTRATION NUMBER: 07112089
CHARITY REGISTRATION NUMBER: 1135274

KNISHTE DEREB AMROM LIMITED

Company Limited by Guarantee

Unaudited Financial Statements

30 June 2026

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

KNISHTE DEREB AMROM LIMITED

Company Limited by Guarantee

Financial Statements

Period from 1 January 2025 to 30 June 2026

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KNISHTE DEREB AMROM LIMITED

Company Limited by Guarantee

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

Period from 1 January 2025 to 30 June 2026

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 period ended 30 June 2026.

Reference and administrative details

Registered charity name	KNISHTE DEREB AMROM LIMITED
Charity registration number	1135274
Company registration number	07112089
Principal office and registered office	C/O Whiteside & Davies 158 Cromwell Road Salford M6 6DE
The trustees	Mr E Beck Mr Y M Konig Rabbi Y M Weintraub
Independent examiner	D. Pollak 158 Cromwell Road Salford M6 6DE

Structure, governance and management

Knishte Dereb Amrom Limited is a company limited by guarantee incorporated on 23 December 2009 and is governed by its memorandum and articles of association.

The Trustees in office throughout the year were Mr Elhanan Beck, Mr Yakov Mordechai Konig and Rabbi Yisroel Meir Weintraub. They also served as directors for the purposes of company law and 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 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 objectives are:
1) the advancement of the Orthodox Jewish faith primarily but not exclusively by carrying on the religious congregation known as Toirah Utfilah and maintaining the Synagogue at 48 Alkham Road, London, N16 7AA and providing services and facilities for public prayer and worship; 2) the advancement of the Orthodox Jewish religious education; 3) to relieve poverty amongst people of the Jewish faith.

Strategic report

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

Achievements and performance

The charity continued to achieve its charitable objects in the year by providing premises for prayer and study for the Orthodox Jewish religion. The trustees are happy with the progress of advancement of the charity's objects and expect to increase their charitable activities in the next year.

Financial review

During the period the charity had incoming resources totalling £68,687 (2024: £56,734). With these funds the charity was able to maintain its building and facilitate multiple daily prayers. The charity had a net deficit of £7,495 (2024: £18,383 surplus). Total unrestricted funds carried forward were £1,110,225 (2024: £1,117,720). 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 £1,000 in reserves is always maintained.

The trustees' annual report and the strategic report were approved on 10 November 2026 and signed on behalf of the board of trustees by:

Mr E Beck
Trustee

KNISHTE DEREB AMROM LIMITED

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of KNISHTE DEREB AMROM LIMITED

Period from 1 January 2025 to 30 June 2026

I report to the trustees on my examination of the financial statements of KNISHTE DEREB AMROM LIMITED ('the charity') for the period ended 30 June 2026.

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.

D Pollak
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

KNISHTE DEREB AMROM LIMITED

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Period from 1 January 2025 to 30 June 2026

	Note	Period from 1 Jan 25 to 30 Jun 26 Unrestricted funds £	Period from 1 Jan 25 to 30 Jun 26 **Total funds** £	Year to 31 Dec 24 Total funds £
Income and endowments				
Donations and legacies	**5**	32,537	32,537	32,634
Other trading activities	**6**	12,750	12,750	8,500
Investment income	**7**	23,400	23,400	15,600
Total income		68,687	68,687	56,734
Expenditure				
Expenditure on charitable activities	**8,9**	76,182	76,182	38,351
Total expenditure		76,182	76,182	38,351
Net (expenditure)/income and net movement in funds		(7,495)	(7,495)	18,383
Reconciliation of funds				
Total funds brought forward		1,117,720	1,117,720	1,099,337
Total funds carried forward		1,110,225	1,110,225	1,117,720

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

The notes on pages 7 to 14 form part of these financial statements.

KNISHTE DEREB AMROM LIMITED

Company Limited by Guarantee

Statement of Financial Position

30 June 2026

	Note	30 Jun 26 £	31 Dec 24 £
Fixed assets			
Tangible fixed assets	**16**	1,164,087	1,170,125
Current assets			
Debtors	**17**	–	1,600
Cash at bank and in hand		155	12
		155	1,612
Creditors: amounts falling due within one year	**18**	54,017	54,017
Net current liabilities		53,862	52,405
Total assets less current liabilities		1,110,225	1,117,720
Net assets		1,110,225	1,117,720
Funds of the charity			
Unrestricted funds:			
Revaluation reserve		500,000	500,000
Other unrestricted income funds		610,225	617,720
Total unrestricted funds		1,110,225	1,117,720
Total charity funds	**19**	1,110,225	1,117,720

For the period ending 30 June 2026 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 period 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.

The statement of financial position
continues on the following page.

The notes on pages 7 to 14 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 10 Nov 26, and are signed on behalf of the board by:

Mr E Beck
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 C/O Whiteside & Davies, 158 Cromwell Road, Salford, England, M6 6DE.

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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	32,537	32,537	32,634	32,634

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2024 £
Membership income	12,750	12,750	8,500	8,500

7. Investment income

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Rental income	23,400	23,400	15,600	15,600

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Charitable activities	28,839	28,839	13,173	13,173
Support costs	47,343	47,343	25,178	25,178
	76,182	76,182	38,351	38,351

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	**Total funds 2026**	Total fund 2024
	£	£	£	**£**	£
Charitable activities	25,089	3,750	46,143	74,982	37,149
Governance costs	–	–	1,200	1,200	1,202
	25,089	3,750	47,343	76,182	38,351

10. Analysis of support costs

	Analysis of support costs	**Total 2026**	Total 2024
	£	**£**	£
Staff costs	37,484	37,484	14,997
General office	2,403	2,403	3,834
Finance costs	218	218	114
Governance costs	1,200	1,200	1,202
Depreciation	6,038	6,038	5,031
	47,343	47,343	25,178

11. Analysis of grants

	Period from 1 Jan 25 to 30 Jun 26 £	Year to 31 Dec 24 £
Grants to institutions		
Grants to institutions type 1	3,750	–
Total grants	3,750	–

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	30 Jun 26 £	31 Dec 24 £
Depreciation of tangible fixed assets	6,038	5,031

13. Independent examination fees

	Period from 1 Jan 25 to 30 Jun 26 £	Year to 31 Dec 24 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,200	1,202

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 1 Jan 25 to 30 Jun 26 £	Year to 31 Dec 24 £
Wages and salaries	37,484	14,997

The average head count of employees during the period was 2 (2024: 1). The average number of full-time equivalent employees during the period is analysed as follows:

	30 Jun 26 No.	31 Dec 24 No.
Number of staff - type 1	2	–

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

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

16. Tangible fixed assets

	Freehold property £	Plant and machinery £	**Total £**
Cost			
At 1 January 2025 and 30 June 2026	1,150,000	33,614	1,183,614
Depreciation			
At 1 January 2025	–	13,489	13,489
Charge for the period	–	6,038	6,038
At 30 June 2026	–	19,527	19,527
Carrying amount			
At 30 June 2026	1,150,000	14,087	1,164,087
At 31 December 2024	1,150,000	20,125	1,170,125

17. Debtors

	30 Jun 26 £	31 Dec 24 £
Trade debtors	–	1,600

18. Creditors: amounts falling due within one year

	30 Jun 26 £	31 Dec 24 £
Accruals and deferred income	800	800
Other creditors	53,217	53,217
	54,017	54,017

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 30 June 2026**
	£	£	£	£
General funds	617,720	68,687	(76,182)	610,225
Revaluation reserve	500,000	–	–	500,000
	1,117,720	68,687	(76,182)	1,110,225

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	599,337	56,734	(38,351)	617,720
Revaluation reserve	500,000	–	–	500,000
	1,099,337	56,734	(38,351)	1,117,720

20. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2026**
	£	**£**
Tangible fixed assets	1,164,087	1,164,087
Current assets	155	155
Creditors less than 1 year	(54,017)	(54,017)
Net assets	1,110,225	1,110,225

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	1,170,125	1,170,125
Current assets	1,612	1,612
Creditors less than 1 year	(54,017)	(54,017)
Net assets	1,117,720	1,117,720