Report and Financial Statements

to Year Ending 31 January 2026

Charity Number 1151525 (England & Wales)

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Trustees

Yaakov Friedman
Joseph Cullish
Brenda Friedman

Administration Address

102 Valkire Road
Westcliff-on-Sea
SS0 8AP

Bankers

Co-op

Report of the Trustees

The trustees present their annual report and Financial Statements of the Charity

for the Year Ended 31 January 2026

The trustees in office during the year were Yaacov Friedman, Brenda Friedman and Josef Cullish.

No trustee nor any person connected with them received any remuneration during the year.

Status and Administration

The Charity constituted by CIO and was registered on 4th April 2013 and is a registered charity.

Charitable Objects

The Charity was set up for the advancement of the Orthodox Jewish Faith, advancement of

Orthodox Jewish religious education, as are charitable according to the laws of England and Wales.

Reserves Policy

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make

more substantial grants which they fee to be appropriate.

Responsibilities of the Trustees

Charity Law requires the trustees to prepare Financial Statements for each financial year which give

a true and fair view on the state of affairs of the Charity as at the Balance Sheet date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those Financial Statements the trustees should follow best practice and;

a. Select suitable accounting policies and apply them consistently
b. Make judgements and estimates that are reasonable and prudent
c. Follow applicable accounting standards and the Charities SORP 2015 disclosing and explaining any departures in the Financial Statements
d. Prepare the Financial Statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation

The trustees are responsible for maintaining proper accounting records which disclose with reasonable

accuracy at any time the financial position of the charity,
and to enable them as trustees to ensure that the Financial Statements comply with Charity Law.

Board of Trustees

The members of the board are set out in page 3.

Political and Charitable Donations

During the year the Charity made donations of £74 (2025 £6519)

Approved by the Trustees of Ocean Dive on 8 November 2026

_____

Trustee

Yaakov Friedman

Statement of Financial Activities for the year ended 31 January 2026

	2026 Unrestricted Funds	2025 Unrestricted Funds
	£	£
Income		
Donations	**3370**	**26150**
Expenditure		
Charitable Activities		
Donations Given	74	6519
Educational Activities	3919	15643
Total Charitable Expenditure	**3993**	**22162**
Support Costs		
Bank Charges	11	-
Cost of Generating Funds	506	1650
Proffesional Fees	-	780
Office Rent	-	-
Sundries	46	-
Total Support Costs	**563**	**2430**
Total Resources Expended	**4556**	**24592**
Nett Income	**(1,186)**	**1,558**
Total Funds Brought Forward	**47854**	46296
Total Funds Carried Forward	**46,668**	**47854**

Balance Sheet as at 31 January 2026

	2026	2025
	£	£
Current Assets		
Other Debtors	46296	46446
Cash at Bank	372	1408
Total Current Assets	46668	47854
Nett Assests	**46668**	**47854**
Funds		
Unrestricted Funds	46668	47854
Total Funds	**46668**	**47854**

The Financial Statements were approved by the Trustees on 8 November 2026
And signed on its behalf by

_____
Yakov Freedman
Trustee

Notes to the Accounts

Basis of Accounting

The accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting by Charities: statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donation and Fund Accounting

Donations received for the general and main purposes of the charity are included as unrestricted funds in the statement of

Expenditure

Expenditure is accounted for on an accrual basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements

Independent Examiner's Report on the unaudited Accounts of the Charity For the Year Ended 31 January 2026

We report on the Financial Statements of Ocean Dive for the Year Ended 31 January 2026 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.
These statements have been prepared, under the historical cost convention, and in accordance with the recommendation in Accounting and Reporting by Charities: Statement of recommended Practice (issued 2015), and the financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities

As described on page 4, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 249 of the Act, whether particular matter have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Direction given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items of disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. These procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view by the accounts.

Opinion

In our opinion, no matter has come to our attention,

1) which gives us reasonable cause to believe that, in any material respect, the requirements
a) to keep accounting records in accordance with section 130 of the Act; and
b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;

Reporting Accountant **Date 8 November 2026**

Naphtolie Padwa
39 Watermint Quay
London N16 6DN