

Registered number
01664104

Dayan P Toledano Charitable Trust Limited

Report and Accounts

31 March 2024

Dayan P Toledano Charitable Trust Limited

Registered number: 01664104

Trustees and Directors' Report

The directors present their report and accounts for the year ended 31 March 2024.

Objectives and activities activities

The company's principal activity during the year continued to be that of a registered charity.

The charity's trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Directors

The following persons served as directors during the year:

D Z Toledano
J S Toledano
M B Toledano
P Toledano

Reference and administrative details

The charity's name is Dayan P Toledano Charitable Trust Limited. Its charity registration number is 326215. The charity's principal and registered office is: 9 Chilton Road, Edgware HA8 7NJ

Achievements and performance.

The charity under the guidance of Haham Toledano, an eminent rabbi on Jewish Law, is currently undertaking several projects to produce books for the lay person on several aspects of Jewish Law. The current main project includes a comprehensive code of Jewish Law. Once complete this will become available to the general public.

Financial review

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level to cover anticipated professional costs prior to the publication of book(s) that are currently the subject of future publication.

The accumulated reserves are shown at the foot of the balance sheet on page 3 of the accounts.

Structure, governance and management

The company is a charitable company limited by guarantee, incorporated on 14 September 1982 and registered as a charity on 21 October 1982. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. Trustees are appointed as and when required by the existing trustees. They are recruited on their knowledge and adherence to the charity's objectives. The directors of the company are also charity trustees for the purpose of charity law. Trustees are appointed for life unless they resign beforehand.

Small company provisions

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

This report was approved by the board on 25 August 2024 and signed on its behalf.

P Toledano
Director

Dayan P Toledano Charitable Trust Limited

Independent examiner's report to the trustees of Dayan P Toledano Charitable Trust Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024.

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 386 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 to 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.

Anthony Rickman
Fellow Member of Association of Accounting Technicians

Devonshire House
BOREHAMWOOD
WD6 1QQ

1 September 2024

Dayan P Toledano Charitable Trust Limited
Statement of Financial Activities
for the year ended 31 March 2024

	2024	2023
	Unrestricted Funds	Unrestricted Funds
	£	£
Income		
Donations received	47,465	43,420
Sale of books	-	5,580
Interest received	744	192
Total income	<u>48,209</u>	<u>49,192</u>
Expenditure		
Cost of books sold	(29,247)	(19,000)
Professional and proof reading fees	(16,000)	(3,000)
Donations paid	(50)	(11,250)
Administrative expenses	(100)	(350)
Legal and professional costs - Other	(13)	(13)
General admin - Bank charges	(50)	(25)
Total expenditure	<u>(45,460)</u>	<u>(33,638)</u>
Net income for the financial year	<u>2,749</u>	<u>15,554</u>
Reconciliation of funds		
Total funds brought forward	92,343	76,789
Total funds carried forward	<u>95,092</u>	<u>92,343</u>

Dayan P Toledano Charitable Trust Limited
Registered number: 01664104
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Current assets			
Debtors	3	2,700	1,400
Cash at bank and in hand		92,392	90,943
		<u>95,092</u>	<u>92,343</u>
Net current assets		<u>95,092</u>	<u>92,343</u>
Net assets		<u>95,092</u>	<u>92,343</u>
Capital and reserves			
Unrestricted funds		95,092	92,343
Total charity funds		<u>95,092</u>	<u>92,343</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

P Toledano
 Director
 Approved by the board on 25 August 2024

Dayan P Toledano Charitable Trust Limited
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard), the Statement of Recommended Practice applicable to charities preparing their accounts and the Companies Act 2006.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Employees

	2024	2023
	Number	Number
Average number of persons employed by the company	-	-

3 Debtors

	2024	2023
	£	£
Other debtors	2,700	1,400

4 Other information

Dayan P Toledano Charitable Trust Limited is a private company limited by guarantee and incorporated in England. In the event of the company being wound up members are required to contribute an amount not exceeding £1. Its registered office is:

9 Chilton Road
 EDGWARE
 HA8 7NJ