

Charity number: 283394
Company number: 1575384

Kayama Limited (By Guarantee)
Trustees' report and financial statements
for the year ended 31 August 2018

Kayama Limited (By Guarantee)

Contents

	Page
Legal and administrative information	1
Trustees' report	2
Independent examiners' report	3
Statement of financial activities	4
Balance sheet	5 - 6
Notes to the financial statements	7 - 8

Kayama Limited (By Guarantee)

Legal and administrative information

Charity number	283394
Company registration number	1575384
Registered office	94 Stamford Hill London N16 6XS
Trustee	M M Hager
Bankers	Santandar Bootle Merseyside

Kayama Limited (By Guarantee)

Report of the trustee (incorporating the director's report) for the year ended 31 August 2018

The trustee presents his report and the financial statements for the year ended 31 August 2018. The trustee, who is also a director of Kayama Limited (By Guarantee) for the purposes of company law and who served during the year and up to the date of this report is set out on page 1.

Structure, governance and management

The company has 2 Trustees who meet on a regular basis. They are satisfied with the results and the achievements of the company.

Objectives and activities

The company exists to promote orthodox jewish education and to alleviate poverty in the UK and abroad.

Achievements and performance

The Trustees are satisfied with the company's achievements during the year.

Financial review

The Trustees are satisfied with results.

Statement of trustee's responsibilities

The trustee (who are also directors of Kayama Limited (By Guarantee) for the purpose of company law) is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

M M Hager
Director

Kayama Limited (By Guarantee)

Independent examiner's report to the trustee on the unaudited financial statements of Kayama Limited (By Guarantee).

I report on the accounts of Kayama Limited (By Guarantee) for the year ended 31 August 2018 set out on pages 2 to 8.

Respective responsibilities of the trustee and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. The trustee consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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S Y Steinhaus FCA
Chartered Accountant
Independent examiner
206 High Rd
London N15 4NP

Kayama Limited (By Guarantee)**Statement of financial activities (incorporating the income and expenditure account)****For the year ended 31 August 2018**

	Notes	Unrestricted funds £	2018 Total £	2017 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	54,067	54,067	48,668
Total incoming resources		<u>54,067</u>	<u>54,067</u>	<u>48,668</u>
Resources expended				
Charitable activities	3	59,198	59,198	42,427
Total resources expended		<u>59,198</u>	<u>59,198</u>	<u>42,427</u>
Net income/(expenditure) for the year		(5,131)	(5,131)	6,241
Total funds brought forward		<u>13,145</u>	<u>13,145</u>	<u>6,904</u>
Total funds carried forward		<u>8,014</u>	<u>8,014</u>	<u>13,145</u>

The notes on pages 7 to 8 form an integral part of these financial statements.

Kayama Limited (By Guarantee)

Balance sheet as at 31 August 2018

	Notes	£	2018	£	£	2017	£
Current assets							
Cash at bank and in hand		8,014			13,146		
Net current assets			8,014			13,145	
Net assets			8,014			13,145	
Funds							
Unrestricted income funds			8,014			13,145	
Total funds			8,014			13,145	

The Balance Sheet continues on the following page.

The notes on pages 7 to 8 form an integral part of these financial statements.

Kayama Limited (By Guarantee)

Balance sheet (continued)

Trustee statements required by the Companies Act 2006 for the year ended 31 August 2018

In approving these financial statements as trustee of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2018.

(c) that I acknowledge my responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on and signed on its behalf by

M M Hager
Director

The notes on pages 7 to 8 form an integral part of these financial statements.

Kayama Limited (By Guarantee)

Notes to financial statements for the year ended 31 August 2018

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Voluntary income

	Unrestricted funds £	2018 Total £	2017 Total £
Donations	54,067	54,067	48,668
	<u>54,067</u>	<u>54,067</u>	<u>48,668</u>

Kayama Limited (By Guarantee)

Notes to financial statements for the year ended 31 August 2018

3. Costs of charitable activities - by fund type

	Unrestricted funds £	2018 Total £	2017 Total £
Grant making	59,198	59,198	42,427
	<u>59,198</u>	<u>59,198</u>	<u>42,427</u>

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustee, during the year.

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.