

FRIENDS OF EIDAH CHAREIDIS ORTHODOX COUNCIL OF JERUSALEM

England & Wales · Charity number 1096897

Details

Status Registered

Legal form Other

Registered 2003-04-08

Register [View on the Charity Commission register](#)

Contact

Address 27 Fairholt Road
London
N16 5EW

Phone 02088025578

Activities

Objects: 1.THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION AMONG MEMBERS OF THE JEWISH FAITH IN JERUSALEM AND2.THE RELIEF OF THE POOR FEEBLE AND INFIRM IN THAT CITY

Activities: advancement of religion and relief of poverty in jerusalem

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** JERUSALEM
- Israel
- Hackney

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£214,547	£220,218	-	-
2023-03-31	£196,398	£193,081	-	-
2022-03-31	£299,533	£302,056	-	-
2021-03-31	£413,160	£446,911	-	-
2020-03-31	£659,669	£678,221	£8,811	0

Trustees

Name	Role	Appointed
Eliezer Shlesinger		2015-07-14

FRIENDS OF EIDAH CHAREIDIS ORTHODOX COUNCIL OF JERUSALEM

England & Wales - Charity number 1096897

Accounts

Friends of Eidah Charedeis Othodox Council of Jerusalem

Charity No. 1096897

Trustees' Report and Unaudited Accounts

31 March 2024

Friends of Eidah Charedeis Othodox Council of Jerusalem
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1096897

Trustees

The following trustees served during the year:

E. Schlesinger

S. Schlesinger

Accountants

S J Sheldon Ltd

20 Clarence Road

Hale

Cheshire

WA15 8SG

OBJECTIVES AND ACTIVITIES

Friends of Eidah Charedeis Orthodox Council of Jerusalem is a registered charity

The charity is constituted by trust deed dated 22 October 2022

ACHIEVEMENTS AND PERFORMANCE

The charity received donations during the year of £214,547 (2023-£196,398)

The charity made donations during the year of £219,680 (2023- £190,671)

FINANCIAL REVIEW

The financial results of the charity's activities for the year are reflected in the attached financial statements.

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



E. Schlesinger
Trustee
13 February 2025

Independent Examiner's Report to the trustees of Friends of Eidah Charedeis Othodox Council of Jerusalem

I report to the trustees on my examination of the financial statements of Friends of Eidah Charedeis Othodox Council of Jerusalem for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Simon Sheldon Institute of Financial Accountants
S J Sheldon Ltd
20 Clarence Road
Hale
Cheshire

WA15 8SG
13 February 2025

Friends of Eidah Charedeis Othodox Council of Jerusalem
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	214,547	214,547	196,398
Total		214,547	214,547	196,398
Expenditure on:				
Charitable activities	4	219,680	219,680	191,696
Other	5	538	538	1,385
Total		220,218	220,218	193,081
Net gains on investments		-	-	-
Net (expenditure)/income		(5,671)	(5,671)	3,317
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(5,671)	(5,671)	3,317
Other gains and losses				
Net movement in funds		(5,671)	(5,671)	3,317
Reconciliation of funds:				
Total funds brought forward		(24,146)	(24,146)	(27,463)
Total funds carried forward		(29,817)	(29,817)	(24,146)

Friends of Eidah Charedeis Othodox Council of Jerusalem

Balance Sheet

at 31 March 2024

Charity No. 1096897		2024	2023
		£	£
Current assets			
Debtors	7	5,855	5,885
Cash at bank and in hand		6,161	13,302
		<u>12,016</u>	<u>19,187</u>
Creditors: Amount falling due within one year	8	(1,000)	(2,500)
Net current assets		11,016	16,687
Total assets less current liabilities		11,016	16,687
Creditors: Amounts falling due after more than one year	9	(40,833)	(40,833)
Net liabilities excluding pension asset or liability		<u>(29,817)</u>	<u>(24,146)</u>
Total net liabilities		<u><u>(29,817)</u></u>	<u><u>(24,146)</u></u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		(29,817)	(24,146)
		<u>(29,817)</u>	<u>(24,146)</u>
Reserves	10		
Total funds		<u><u>(29,817)</u></u>	<u><u>(24,146)</u></u>

Approved by the trustees on 13 February 2025

And signed on their behalf by:



E. Schlesinger

Trustee

13 February 2025

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	196,398	196,398
Total	<u>196,398</u>	<u>196,398</u>
Expenditure on:		
Charitable activities	191,696	191,696
Other	1,385	1,385
Total	<u>193,081</u>	<u>193,081</u>
Net income	<u>3,317</u>	<u>3,317</u>
Net income before other gains/(losses)	3,317	3,317
Other gains and losses:		
Net movement in funds	<u>3,317</u>	<u>3,317</u>
Reconciliation of funds:		
Total funds brought forward	(27,463)	(27,463)
Total funds carried forward	<u>(24,146)</u>	<u>(24,146)</u>

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations and grants	214,547	214,547	196,398
	<u>214,547</u>	<u>214,547</u>	<u>196,398</u>

4 Expenditure on charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
<i>Expenditure on charitable activities</i>	219,630	219,630	190,671
<i>Governance costs</i>			
Bank charges	50	50	175
Accountancy fees	-	-	850
	<u>219,680</u>	<u>219,680</u>	<u>191,696</u>

Friends of Eidah Charedeis Othodox Council of Jerusalem
Notes to the Accounts

5 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank loan and overdraft interest payable	538	538	1,385
	<u>538</u>	<u>538</u>	<u>1,385</u>

6 Staff costs
No employee received emoluments in excess of £60,000.

7 Debtors

	2024	2023
	£	£
Other debtors	5,855	5,885
	<u>5,855</u>	<u>5,885</u>

8 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	1,000	2,500
	<u>1,000</u>	<u>2,500</u>

9 Creditors:
amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	40,833	40,833
	<u>40,833</u>	<u>40,833</u>

10 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	(24,146)	214,547	(220,218)	(29,817)
Total funds	<u>(24,146)</u>	<u>214,547</u>	<u>(220,218)</u>	<u>(29,817)</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	11,016	11,016
Creditors due in more than one year and provisions	(40,833)	(40,833)
	<u>(29,817)</u>	<u>(29,817)</u>

12 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	13,302	(7,141)	6,161
Bank overdrafts	(2,500)	1,500	(1,000)
	<u>10,802</u>	<u>(5,641)</u>	<u>5,161</u>
Bank loans	(40,833)	-	(40,833)
	<u>(40,833)</u>	<u>-</u>	<u>(40,833)</u>
Net debt	<u>(30,031)</u>	<u>(5,641)</u>	<u>(35,672)</u>

Friends of Eidah Charedeis Othodox Council of Jerusalem

Statement of Cash flows

for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(5,671)	3,317
Adjustments for:		
Decrease in trade and other receivables	30	3,026
Net cash (used in)/provided by operating activities	<u>(5,641)</u>	<u>6,343</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(5,641)	6,343
Cash and cash equivalents at the beginning of the year	10,802	4,459
Cash and cash equivalents at the end of the year	<u>5,161</u>	<u>10,802</u>
Components of cash and cash equivalents		
Cash and bank balances	6,161	13,302
Bank overdrafts	(1,000)	(2,500)
	<u>5,161</u>	<u>10,802</u>

Friends of Eidah Charedeis Othodox Council of Jerusalem

Detailed Statement of Financial Activities

for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Donations and grants	214,547	214,547	196,398
	<u>214,547</u>	<u>214,547</u>	<u>196,398</u>
Total income and endowments	214,547	214,547	196,398
Expenditure on:			
Charitable activities	219,630	219,630	190,671
	<u>219,630</u>	<u>219,630</u>	<u>190,671</u>
Governance costs			
Bank charges	50	50	175
Accountancy fees	-	-	850
	<u>50</u>	<u>50</u>	<u>1,025</u>
Total of expenditure on charitable activities	219,680	219,680	191,696
Other expenditure			
Bank loan and overdraft interest payable	538	538	1,385
	<u>538</u>	<u>538</u>	<u>1,385</u>
Total of expenditure of other costs	538	538	1,385
Total expenditure	220,218	220,218	193,081
Net gains on investments	-	-	-
	<u>(5,671)</u>	<u>(5,671)</u>	<u>3,317</u>
Net (expenditure)/income	(5,671)	(5,671)	3,317
Net (expenditure)/income before other gains/(losses)	(5,671)	(5,671)	3,317
Other Gains	-	-	-
	<u>(5,671)</u>	<u>(5,671)</u>	<u>3,317</u>
Net movement in funds	(5,671)	(5,671)	3,317
Reconciliation of funds:			
Total funds brought forward	(24,146)	(24,146)	(27,463)
Total funds carried forward	<u>(29,817)</u>	<u>(29,817)</u>	<u>(24,146)</u>

FRIENDS OF EIDAH CHAREIDIS ORTHODOX COUNCIL OF JERUSALEM

England & Wales - Charity number 1096897

Accounts

Friends of Eidah Charedeis Othodox Council of Jerusalem

Charity No. 1096897

Trustees' Report and Unaudited Accounts

31 March 2023

Friends of Eidah Charedeis Othodox Council of Jerusalem
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1096897

Trustees

The following trustees served during the year:

E. Schlesinger

S. Schlesinger

Accountants

S J Sheldon Ltd

20 Clarence Road

Hale

Cheshire

WA15 8SG

OBJECTIVES AND ACTIVITIES

Friends of Eidah Charedeis Orthodox Council of Jerusalem is a registered charity

The charity is constituted by trust deed dated 22 October 2022

ACHIEVEMENTS AND PERFORMANCE

The charity received donations during the year of £196,398 (2022-£299,533)

The charity made donations during the year of £190,671 (2022- £300,550)

FINANCIAL REVIEW

The financial results of the charity's activities for the year are reflected in the attached financial statements.

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

E. Schlesinger
Trustee
25 January 2024

Independent Examiner's Report to the trustees of Friends of Eidah Charedeis Othodox Council of Jerusalem

I report to the trustees on my examination of the financial statements of Friends of Eidah Charedeis Othodox Council of Jerusalem for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Simon Sheldon Institute of Financial Accountants
S J Sheldon Ltd
20 Clarence Road
Hale
Cheshire

WA15 8SG
25 January 2024

Friends of Eidah Charedeis Othodox Council of Jerusalem

Statement of Financial Activities

for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	3	196,398	196,398	299,533
Total		196,398	196,398	299,533
Expenditure on:				
Charitable activities	4	191,696	191,696	300,550
Other	5	1,385	1,385	1,506
Total		193,081	193,081	302,056
Net gains on investments		-	-	-
Net income/(expenditure)		3,317	3,317	(2,523)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		3,317	3,317	(2,523)
Other gains and losses				
Net movement in funds		3,317	3,317	(2,523)
Reconciliation of funds:				
Total funds brought forward		(27,463)	(27,463)	(24,940)
Total funds carried forward		(24,146)	(24,146)	(27,463)

Friends of Eidah Charedeis Othodox Council of Jerusalem

Balance Sheet

at 31 March 2023

Charity No. 1096897		2023 £	2022 £
Current assets			
Debtors	7	5,885	8,911
Cash at bank and in hand		13,302	9,459
		<u>19,187</u>	<u>18,370</u>
Creditors: Amount falling due within one year	8	(2,500)	(5,000)
Net current assets		16,687	13,370
Total assets less current liabilities		16,687	13,370
Creditors: Amounts falling due after more than one year	9	(40,833)	(40,833)
Net liabilities excluding pension asset or liability		(24,146)	(27,463)
Total net liabilities		<u>(24,146)</u>	<u>(27,463)</u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		(24,146)	(27,463)
		<u>(24,146)</u>	<u>(27,463)</u>
Reserves	10		
Total funds		<u>(24,146)</u>	<u>(27,463)</u>

Approved by the trustees on 25 January 2024

And signed on their behalf by:

E. Schlesinger
Trustee
25 January 2024

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

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

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

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Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	299,533	299,533
Total	<u>299,533</u>	<u>299,533</u>
Expenditure on:		
Charitable activities	300,550	300,550
Other	1,506	1,506
Total	<u>302,056</u>	<u>302,056</u>
Net income	<u>(2,523)</u>	<u>(2,523)</u>
Net income before other gains/(losses)	(2,523)	(2,523)
Other gains and losses:		
Net movement in funds	<u>(2,523)</u>	<u>(2,523)</u>
Reconciliation of funds:		
Total funds brought forward	(24,940)	(24,940)
Total funds carried forward	<u>(27,463)</u>	<u>(27,463)</u>

3 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations and grants	196,398	196,398	299,533
	<u>196,398</u>	<u>196,398</u>	<u>299,533</u>

4 Expenditure on charitable activities

	Unrestricted £	Total 2023 £	Total 2022 £
<i>Expenditure on charitable activities</i>	190,671	190,671	300,350
<i>Governance costs</i>			
Bank charges	175	175	200
Accountancy fees	850	850	-
	<u>191,696</u>	<u>191,696</u>	<u>300,550</u>

Friends of Eidah Charedeis Othodox Council of Jerusalem
Notes to the Accounts

5 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank loan and overdraft interest payable	1,385	1,385	1,506
	<u>1,385</u>	<u>1,385</u>	<u>1,506</u>

6 Staff costs

No employee received emoluments in excess of £60,000.

7 Debtors

	2023	2022
	£	£
Other debtors	5,885	8,911
	<u>5,885</u>	<u>8,911</u>

8 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	2,500	5,000
	<u>2,500</u>	<u>5,000</u>

9 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	40,833	40,833
	<u>40,833</u>	<u>40,833</u>

10 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	(27,463)	196,398	(193,081)	(24,146)
Total funds	<u>(27,463)</u>	<u>196,398</u>	<u>(193,081)</u>	<u>(24,146)</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	16,687	16,687
Creditors due in more than one year and provisions	(40,833)	(40,833)
	<u>(24,146)</u>	<u>(24,146)</u>

12 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	9,459	3,843	13,302
Bank overdrafts	(5,000)	2,500	(2,500)
	<u>4,459</u>	<u>6,343</u>	<u>10,802</u>
Bank loans	(40,833)	-	(40,833)
	<u>(40,833)</u>	<u>-</u>	<u>(40,833)</u>
Net debt	<u>(36,374)</u>	<u>6,343</u>	<u>(30,031)</u>

Friends of Eidah Charedeis Othodox Council of Jerusalem

Statement of Cash flows

for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	3,317	(2,523)
Adjustments for:		
Decrease/(Increase) in trade and other receivables	3,026	(8,911)
Decrease in trade and other payables	-	(2,500)
Net cash provided by/(used in) operating activities	<u>6,343</u>	<u>(13,934)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash used in financing activities	<u>-</u>	<u>(9,167)</u>
Net increase/(decrease) in cash and cash equivalents	6,343	(23,101)
Cash and cash equivalents at the beginning of the year	4,459	27,560
Cash and cash equivalents at the end of the year	<u>10,802</u>	<u>4,459</u>
Components of cash and cash equivalents		
Cash and bank balances	13,302	9,459
Bank overdrafts	(2,500)	(5,000)
	<u>10,802</u>	<u>4,459</u>

Friends of Eidah Charedeis Othodox Council of Jerusalem

Detailed Statement of Financial Activities

for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Donations and grants	196,398	196,398	299,533
	<u>196,398</u>	<u>196,398</u>	<u>299,533</u>
Total income and endowments	196,398	196,398	299,533
Expenditure on:			
Charitable activities	190,671	190,671	300,350
	<u>190,671</u>	<u>190,671</u>	<u>300,350</u>
Governance costs			
Bank charges	175	175	200
Accountancy fees	850	850	-
	<u>1,025</u>	<u>1,025</u>	<u>200</u>
Total of expenditure on charitable activities	191,696	191,696	300,550
Other expenditure			
Bank loan and overdraft interest payable	1,385	1,385	1,506
	<u>1,385</u>	<u>1,385</u>	<u>1,506</u>
Total of expenditure of other costs	1,385	1,385	1,506
Total expenditure	193,081	193,081	302,056
Net gains on investments	-	-	-
	<u>3,317</u>	<u>3,317</u>	<u>(2,523)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	3,317	3,317	(2,523)
Other Gains	-	-	-
	<u>3,317</u>	<u>3,317</u>	<u>(2,523)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	(27,463)	(27,463)	(24,940)
Total funds carried forward	<u>(24,146)</u>	<u>(24,146)</u>	<u>(27,463)</u>

FRIENDS OF EIDAH CHAREIDIS ORTHODOX COUNCIL OF JERUSALEM

England & Wales - Charity number 1096897

Accounts

Friends of Eidah Charedeis Othodox Council of Jerusalem

Charity No. 1096897

Trustees' Report and Unaudited Accounts

31 March 2022

Friends of Eidah Charedeis Othodox Council of Jerusalem
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Balance Sheet	6
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1096897

Trustees

The following trustees served during the year:

E. Schlesinger

S. Schlesinger

Accountants

S J Sheldon Ltd

20 Clarence Road

Hale

Cheshire

WA15 8SG

OBJECTIVES AND ACTIVITIES

Friends of Eidah Charedeis Orthodox Council of Jerusalem is a registered charity

The charity is constituted by trust deed dated 22 October 2022

ACHIEVEMENTS AND PERFORMANCE

The charity received donations during the year of £299,533 (2021-£413,160)

The charity made donations during the year of £300,350 (2021-£446,386)

FINANCIAL REVIEW

The financial results of the charity's activities for the year are reflected in the attached financial statements.

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

E. Schlesinger

Trustee
16 January 2023

Independent Examiner's Report to the trustees of Friends of Eidah Charedeis Othodox Council of Jerusalem

I report to the trustees on my examination of the financial statements of Friends of Eidah Charedeis Othodox Council of Jerusalem for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Institute of Financial Accountants.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Simon Sheldon
Institute of Financial Accountants
S J Sheldon Ltd
20 Clarence Road
Hale
Cheshire

WA15 8SG
16 January 2023

Friends of Eidah Charedeis Othodox Council of Jerusalem
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	299,533	299,533	413,160
Total		299,533	299,533	413,160
Expenditure on:				
Charitable activities	4	300,550	300,550	446,911
Other	5	1,506	1,506	-
Total		302,056	302,056	446,911
Net gains on investments		-	-	-
Net expenditure		(2,523)	(2,523)	(33,751)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(2,523)	(2,523)	(33,751)
Other gains and losses				
Net movement in funds		(2,523)	(2,523)	(33,751)
Reconciliation of funds:				
Total funds brought forward		(24,940)	(24,940)	8,811
Total funds carried forward		(27,463)	(27,463)	(24,940)

Friends of Eidah Charedeis Othodox Council of Jerusalem

Balance Sheet

at 31 March 2022

Charity No. 1096897	2022	2021
	£	£
Current assets		
Debtors	7 8,911	-
Cash at bank and in hand	9,459	27,560
	<u>18,370</u>	<u>27,560</u>
Creditors: Amount falling due within one year	8 (5,000)	(52,500)
Net current assets/(liabilities)	13,370	(24,940)
Total assets less current liabilities	13,370	(24,940)
Creditors: Amounts falling due after more than one year	9 (40,833)	-
Net liabilities excluding pension asset or liability	<u>(27,463)</u>	<u>(24,940)</u>
Total net liabilities	<u><u>(27,463)</u></u>	<u><u>(24,940)</u></u>
The funds of the charity		
Restricted funds	10	
Unrestricted funds	10	
General funds	(27,463)	(24,940)
	<u>(27,463)</u>	<u>(24,940)</u>
Reserves	10	
Total funds	<u><u>(27,463)</u></u>	<u><u>(24,940)</u></u>

Approved by the trustees on 16 January 2023

And signed on their behalf by:

E. Schlesinger
Trustee
16 January 2023

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	413,160	413,160
Total	<u>413,160</u>	<u>413,160</u>
Expenditure on:		
Charitable activities	446,911	446,911
Total	<u>446,911</u>	<u>446,911</u>
Net income	<u>(33,751)</u>	<u>(33,751)</u>
Net income before other gains/(losses)	(33,751)	(33,751)
Other gains and losses:		
Net movement in funds	<u>(33,751)</u>	<u>(33,751)</u>
Reconciliation of funds:		
Total funds brought forward	8,811	8,811
Total funds carried forward	<u>(24,940)</u>	<u>(24,940)</u>

3 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Donations and grants	299,533	299,533	413,160
	<u>299,533</u>	<u>299,533</u>	<u>413,160</u>

4 Expenditure on charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
<i>Expenditure on charitable activities</i>	300,350	300,350	446,386
<i>Governance costs</i>			
Bank charges	200	200	525
	<u>300,550</u>	<u>300,550</u>	<u>446,911</u>

Friends of Eidah Charedeis Othodox Council of Jerusalem
Notes to the Accounts

5 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank loan and overdraft interest payable	1,506	1,506	-
	<u>1,506</u>	<u>1,506</u>	<u>-</u>

6 Staff costs
No employee received emoluments in excess of £60,000.

7 Debtors

	2022	2021
	£	£
Other debtors	8,911	-
	<u>8,911</u>	<u>-</u>

8 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	5,000	50,000
Other creditors	-	2,500
	<u>5,000</u>	<u>52,500</u>

9 Creditors:
amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	40,833	-
	<u>40,833</u>	<u>-</u>

10 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	(24,940)	299,533	(302,056)	(27,463)
Total funds	<u>(24,940)</u>	<u>299,533</u>	<u>(302,056)</u>	<u>(27,463)</u>

Friends of Eidah Charedeis Othodox Council of Jerusalem
Notes to the Accounts

11 Analysis of net assets between funds

	Unrestrictede d funds £	Total £
Net current assets	13,370	13,370
Creditors due in more than one year and provisions	(40,833)	(40,833)
	<u>(27,463)</u>	<u>(27,463)</u>

12 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	27,560	(18,101)	9,459
Bank overdrafts	-	(5,000)	(5,000)
	<u>27,560</u>	<u>(23,101)</u>	<u>4,459</u>
Bank loans	(50,000)	9,167	(40,833)
	<u>(50,000)</u>	<u>9,167</u>	<u>(40,833)</u>
Net debt	<u>(22,440)</u>	<u>(13,934)</u>	<u>(36,374)</u>

Friends of Eidah Charedeis Othodox Council of Jerusalem

Statement of Cash flows

for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(2,523)	(33,751)
Adjustments for:		
Increase in trade and other receivables	(8,911)	-
(Decrease)/Increase in trade and other payables	(2,500)	2,500
Net cash used in operating activities	<u>(13,934)</u>	<u>(31,251)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities		
Repayment of borrowings	(9,167)	50,000
Net cash (used in)/from financing activities	<u>(9,167)</u>	<u>50,000</u>
Net (decrease)/increase in cash and cash equivalents	(23,101)	18,749
Cash and cash equivalents at the beginning of the year	27,560	-
Cash and cash equivalents at the end of the year	<u>4,459</u>	<u>18,749</u>
Components of cash and cash equivalents		
Cash and bank balances	9,459	27,560
Bank overdrafts	(5,000)	-
	<u>4,459</u>	<u>27,560</u>

Friends of Eidah Charedeis Othodox Council of Jerusalem
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations and grants	299,533	299,533	413,160
	<u>299,533</u>	<u>299,533</u>	<u>413,160</u>
Total income and endowments	299,533	299,533	413,160
Expenditure on:			
Charitable activities	300,350	300,350	446,386
	<u>300,350</u>	<u>300,350</u>	<u>446,386</u>
Governance costs			
Bank charges	200	200	525
	<u>200</u>	<u>200</u>	<u>525</u>
Total of expenditure on charitable activities	300,550	300,550	446,911
Other expenditure			
Bank loan and overdraft interest payable	1,506	1,506	-
	<u>1,506</u>	<u>1,506</u>	<u>-</u>
Total of expenditure of other costs	1,506	1,506	-
Total expenditure	302,056	302,056	446,911
Net gains on investments	-	-	-
	<u>(2,523)</u>	<u>(2,523)</u>	<u>(33,751)</u>
Net expenditure	(2,523)	(2,523)	(33,751)
Net expenditure before other gains/(losses)	(2,523)	(2,523)	(33,751)
Other Gains	-	-	-
	<u>(2,523)</u>	<u>(2,523)</u>	<u>(33,751)</u>
Net movement in funds	(2,523)	(2,523)	(33,751)
Reconciliation of funds:			
Total funds brought forward	(24,940)	(24,940)	8,811
Total funds carried forward	<u>(27,463)</u>	<u>(27,463)</u>	<u>(24,940)</u>

FRIENDS OF EIDAH CHAREIDIS ORTHODOX COUNCIL OF JERUSALEM

England & Wales - Charity number 1096897

Accounts

Friends of Eidah Charedeis Orthodox Council of Jerusalem

Report

and

Financial

Statements

For The Year Ended

31 March 2021

Charity Number

1096897

Friends of Eidah Charedeis Orthodox Council of Jerusalem

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Friends of Eidah Charedeis Orthodox Council of Jerusalem

Trustees

Mr. Solomon Schlesinger
Mr Eliezer Schlesinger

Administration Address

Mr E Elbaum
11 Heathland Road
London
N16 5PD

Charity Number 1096897

Accountants

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#REF!

**Friends of Eidah Charedeis Orthodox Council of Jerusalem
Report of the Trustees**

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 March 2021.

Status and Administration

Friends of Eidah Charedeis Orthodox Council of Jerusalem is constituted by trust deed, dated 22 October 2002 and is a Registered Charity

Trustees

The Trustees in office throughout the year were:

Mr. Solomon Schlesinger

Mr Eliezer Schlesinger

No trustee has any beneficial interest in the Charity and all gave their time voluntarily.

Friends of Eidah Charedeis Orthodox Council of Jerusalem
Report of the Trustees

Risk Assessment

The Charity has identified and assessed the major risks to which it is exposed, in particular those of safety and protection of the vulnerable young adults whilst in the Charity's care as well as the finances of the Charity. The Charity is satisfied that systems are in place and routinely assessed including procedures for Child Protection, Health and Safety, Vulnerable Adults Policy and Financial Management and Controls.

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of 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 the 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 the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Approved by The Trustees of on 24 January 2022
and signed on behalf of them all.

Trustee
Mr Eliezer Schlesinger

Friends of Eidah Charedeis Orthodox Council of Jerusalem

Statement Of Financial Activities

For The Year Ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOMING RESOURCES					
Activities to further the Charity's Objects	2	413,160	0	413,160	659,669
Interest Income		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		<u>413,160</u>	<u>0</u>	<u>413,160</u>	<u>659,669</u>
Total Incoming Resources		413,160	0	413,160	659,669
RESOURCES EXPENDED					
Cost of Generating Funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming Resources Available For Charitable Application		413,160	0	413,160	659,669
Cost of Activities In Furtherance of the Charity's Objects	3	446,386	0	446,386	677,943
Governance Costs	5	<u>525</u>	<u>0</u>	<u>525</u>	<u>278</u>
Total Charitable Expenditure		446,911	0	446,911	678,221
Total Resources Expended	3	<u>446,911</u>	<u>0</u>	<u>446,911</u>	<u>678,221</u>
Net Movement In Funds		(33,751)	0	(33,751)	(18,552)
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Reserves for the Year		<u>(33,751)</u>	<u>0</u>	<u>(33,751)</u>	<u>(18,552)</u>
Total Funds Brought Forward		8,811	0	8,811	27,363
Total Funds Carried Forward	12	<u>£ (24,940)</u>	<u>£ 0</u>	<u>£ (24,940)</u>	<u>£ 8,811</u>

Friends of Eidah Charedeis Orthodox Council of Jerusalem

Balance Sheet at 31 March 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	7	0 0	0 0
Current Assets			
Debtors	9	0	0
Cash at Bank and in Hand		<u>27,560</u>	<u>11,311</u>
		27,560	11,311
Creditors : Amounts falling due within one year	10	<u>(52,500)</u>	<u>(2,500)</u>
Net Current Assets		<u>(24,940)</u>	<u>8,811</u>
Total Assets less Current Liabilities		<u>(24,940)</u>	<u>8,811</u>
 Net Assets	 11	 £ (24,940)	 £ 8,811
 Unrestricted Funds	 12	 <u>(24,940)</u>	 <u>8,811</u>
Total Funds		£ (24,940)	£ 8,811

Approved by the Trustees on 24 January 2022, and signed on behalf of them all.

Mr Eliezer Schlesinger
Trustee

The notes on pages 6 to 8 form part of these accounts.

Friends of Eidah Charedeis Orthodox Council of Jerusalem

Notes To The Accounts - 31 March 2021

1) Principal Accounting Policies

Basis of Accounting

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 Charities Act 2011.

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.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

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

The irrecoverable element of VAT is included with the item of expense to which it relates.

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
2) Incoming Funds				
Donations Received	<u>413,160</u>		<u>413,160</u>	<u>659,669</u>
Total Income Generated	<u>£ 413,160</u>	<u>£ 0</u>	<u>£ 413,160</u>	<u>£ 659,669</u>

Friends of Eidah Charedeis Orthodox Council of Jerusalem

Notes To The Accounts - 31 March 2021

3) Analysis of Total Resources Expended	Unrestricted	Restricted	Total	Total
Charitable Activities	Funds	Funds	2021	2020
			£	£
Cost of Activities In Furtherance of the Charity's Objects				
Donations and Grants	446,386	0	446,386	677,943
Books and Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Charitable Activities	446,386	0	446,386	677,943
 Total Cost of Activities In Furtherance of the Charity's Objects	 <u>£ 446,386</u>	 <u>£ 0</u>	 <u>£ 446,386</u>	 <u>£ 677,943</u>

4) Cost of Generating Funds **£ 0** **£ 0**

5) Governance Costs

Bank Charges	525	278
Office Expenses	<u>0</u>	<u>0</u>
	<u>£ 525</u>	<u>£ 278</u>

6) Taxation
The Charity is exempt from taxation on its charitable activities.

7) Tangible Fixed Assets

	Motor Car £	Office Equipment £	Total £
Cost or valuation			
At 31 March 2020	0	0	0
Additions	0	0	0
Disposals	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2021	0	0	0
Depreciation			
At 31 March 2020	0	0	0
Charge for the year	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2021	<u>0</u>	<u>0</u>	<u>0</u>
Valuation			
31 March 2021	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>
31 March 2020	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

The Fixed Assets were Purchased with the use of Restricted Funds.

8) The average number of Employees during the year, on a full time equivalent basis was **2021** **2020**
2 **2**

No Employee was paid above £60,000 per year.

Friends of Eidah Charedeis Orthodox Council of Jerusalem
Notes To The Accounts - 31 March 2021

9) Debtors	2021	2020
	<u>£</u>	<u>£</u>
Trade Debtors	0	0
Other Debtors	0	0
Tax Refundable	<u>0</u>	<u>0</u>
	<u>£ 0</u>	<u>£ 0</u>

10) Creditors: Amounts falling due within one year	2021	2020
	<u>£</u>	<u>£</u>
Bank Loans and Overdrafts	<u>50,000</u>	<u>0</u>
Debt due within one year	50,000	0
Other Creditors	<u>2,500</u>	<u>2,500</u>
	<u>£ 52,500</u>	<u>£ 2,500</u>

11) Net Assets of The Charity's Funds

	Fixed Assets <u>£</u>	Net Current Assets <u>£</u>	Long Term Liabilities <u>£</u>	Fund Balances <u>£</u>
Restricted Funds	0	0	0	0
Unrestricted Funds	<u>0</u>	<u>(24,940)</u>	<u>0</u>	<u>(24,940)</u>
Total Funds	<u>£ 0</u>	<u>£ (24,940)</u>	<u>£ 0</u>	<u>£ (24,940)</u>

12) Unrestricted Funds : Movements In The Year

	Balance at 31 March 2020 <u>£</u>	Income <u>£</u>	Expended <u>£</u>	Transfer To /(From) Reserves	Balance at 31 March 2021 <u>£</u>
General Reserve	<u>8,811</u>	<u>413,160</u>	<u>446,911</u>	<u>0</u>	<u>(24,940)</u>
Total Funds	<u>£ 8,811</u>	<u>£ 413,160</u>	<u>£ 446,911</u>	<u>£ 0</u>	<u>£ (24,940)</u>

13) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

**Accountants Report to the Trustees on the Unaudited Accounts of the Charity
Friends of Eidah Charedeis Orthodox Council of Jerusalem
For the Year Ended 31 March 2021**

We report on the financial statements of Friends of Eidah Charedeis Orthodox Council of Jerusalem for the Year Ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations 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 Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 145 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 matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The 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 given 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; or

- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 24 January 2022

Reporting Accountant
C Rosen