FRIENDS OF EZRA

England & Wales · Charity number 1111593

Details

Other names	EZRA, EZRA TRUST, EZRA YOUTH MOVEMENT, Ezra, Ezra Youth
Status	Registered
Legal form	Other
Registered	2005-10-06
Register	View on the Charity Commission register

Contact

Address	35 Golders Gardens London NW11 9BP
Phone	07958430650

Activities

Objects: A) TO ADVANCE JEWISH RELIGIOUS EDUCATION IN THE UNITED KINGDOMB) TO PROMOTE THE WELFARE OF JEWS IN ANY MANNER WHICH IS NOW OR HEREINAFTER MAY BE DEEMED TO BE CHARITABLE IN PARTICULAR BY THE PROVISION OF ASSISTANCE IN THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR SUCH PERSONS WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.C) OTHER CHARITABLE ACTIVITIES THAT THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: Fundraising from individuals and organisations to enable the charity to have funds to make donations in accordance with its' objectives.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNITED KINGDOM
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£736,744	£749,963	£121,217	5
2024-03-31	£724,957	£773,293	£134,436	5
2023-03-31	£757,871	£738,483	£182,772	5
2022-03-31	£350,156	£397,889	-	-
2021-03-31	£109,842	£112,205	-	-

Trustees

Name	Role	Appointed
ROSALIND WIEDER		

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	APRIL	2024	To	31	MARCH	2025

Section A Reference and administration details

Charity name	**FRIENDS OF EZRA**
Other names charity is known by	**EZRA YOUTH MOVEMENT**
Registered charity number (if any)	**1111593**
Charity's principal address	**35 GOLDERS GARDENS**
	LONDON
	Postcode **NW11 9BP**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	R Neuberger	Chairman		
2	Mrs R Wieder			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Declaration of Trust
How the charity is constituted (eg. trust, association, company)	Declaration of Trust
Trustee selection methods (eg. appointed by, elected by)	By appointment by existing trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	1 Advancement of Jewish religious education 2 Promotion of welfare of Jews that is deemed to be charitable and in particular providing facilities for recreation for such persons with the object of improving their conditions of life 3 Other charitable activities

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)	The trustees have had regard to the guidance issued by the Charity Commission on public benefit. Funds are raised from organisations and individuals in order for the charity to have funds available to continue their activities falling within the objects of the charity. The main activity of the charity is running a youth organisation for Jewish children and teenagers, with regular educational and leisure activities taking place each week, and residential camps in the summer and winter in the UK and overseas.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about: • policy on grantmaking; • policy programme related investment; • contribution made by volunteers.	

Section D	Achievements and performance
Summary of the main achievements of the charity during the year	The charity continued its main activity of running a youth organisation for Jewish children and teenagers.

Section E Financial review

Brief statement of the charity's policy on reserves	The charity maintains reserves sufficient to meet any liabilities arising in the foreseeable future.
Details of any funds materially in deficit	No funds were materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives including any ethical investment policy adopted.	

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rafael Neuberger	
Position (eg Secretary, Chair, etc)	Chairman	
Date	31 January 2026	

CHARITY COMMISSION FOR ENGLAND AND WALES

FRIENDS OF EZRA			Charity No (if any)	1111953
Annual accounts for the period				
Period start date	01/04/2024	To	Period end date	31/03/2025

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	62,700			62,700	40,682
Charitable activities	S02	632,713			632,713	667,812
Fundraising activities	S03				-	
Investments	S04	331			331	463
Grants	S05	41,000			41,000	16,000
Other	S06					
Total	S07	736,744			736,744	724,957
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08				-	
Charitable activities	S09	658,013			658,013	680,345
Separate material item of expense	S10	91,950			91,950	92,948
Other	S11					
Total	S12	749,963			749,963	773,293
Net income/(expenditure) before investment gains/(losses)	S13	- 13,219			- 13,219	- 48,336
Net gains/(losses) on investments	S14					
Net income/(expenditure)	S15	- 13,219			- 13,219	- 48,336
Extraordinary items	S16					
Transfers between funds	S17					
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18					
Other gains/(losses)	S19					
Net movement in funds	S20	- 13,219			- 13,219	- 48,336
Reconciliation of funds:						
Total funds brought forward	S21	134,436			134,436	182,772
Total funds carried forward	S22	121,217			121,217	134,436

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets	B01					
Tangible assets	B02					
Heritage assets	B03					
Investments	B04					
Total fixed assets	B05					
Current assets						
Stocks	B06					
Debtors (Note 7)	B07	23,342			23,342	22,693
Investments	B08					
Cash at bank and in hand (Note 9)	B09	153,341			153,341	144,939
Total current assets	B10	176,683			176,683	167,632
Creditors: amounts falling due within one year (Note 8)	B11	55,466			55,466	33,196
Net current assets/(liabilities)	B12	121,217	-	-	121,217	134,436
Total assets less current liabilities	B13	121,217	-	-	121,217	134,436
Creditors: amounts falling due after one year	B14					
Provisions for liabilities	B15					
Total net assets or liabilities	B16	121,217			121,217	134,436
Funds of the Charity						
Endowment funds	B17					
Restricted income funds (Note 10)	B18					
Unrestricted funds	B19	121,217			121,217	134,436
Revaluation reserve	B20					
Total funds	B21	121,217			121,217	134,436

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	RAFAEL NEUBERGER	31/01/2026

Section C	Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the 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 with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	**NOT APPLICABLE**
Disclosure of any uncertainties that make the going concern assumption doubtful;	**NOT APPLICABLE**
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	**NOT APPLICABLE**

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2 }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	**NOT APPLICABLE**
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	**NOT APPLICABLE**
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	**NOT APPLICABLE**

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 **Accounting policies**

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

		Yes	No	N/a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.			✓

Note 3 **Analysis of income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	62,700			62,700	40,682
	Gift Aid					
	Legacies					
	General grants provided by government/other charities	41,000			41,000	16,000
	Membership subscriptions and sponsorships which are in substance donations					
	Donated goods, facilities and services					
	Other					
	Total	103,700			103,700	56,682
Charitable activities:	Summer & winter camps	583,217			583,217	615,999
	Other activities	49,496			49,496	51,813
		-			-	-
	Other	-			-	-
	Total	632,713			632,713	667,812
Fundraising activities:	Fundraising event				-	
					-	
					-	
	Other				-	
	Total	-			-	-
Income from investments:	Interest income	331			331	463
	Dividend income					
	Rental and leasing income					
	Other					
	Total	331			331	463
Separate material item of income:						
	Total					
Other:	Conversion of endowment funds into income					
	Gain on disposal of a tangible fixed asset held for charity's own use					
	Gain on disposal of a programme related investment					
	Royalties from the exploitation of intellectual property rights					
	Other					
	Total					
TOTAL INCOME		736,744			736,744	724,957

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations				-	
	Incurred seeking legacies				-	
	Incurred seeking grants				-	
	Operating membership schemes and social lotteries				-	
	Staging fundraising events				-	
	Fudraising agents				-	
	Operating charity shops				-	
	Operating a trading company undertaking non-charitable trading activity				-	
	Advertising, marketing, direct mail and publicity				-	
	Start up costs incurred in generating new source of future income				-	
	Database development costs				-	
	Other trading activities				-	
	Investment management costs:				-	
	Portfolio management costs				-	
	Cost of obtaining investment advice				-	
	Investment administration costs				-	
	Intellectual property licencing costs				-	
	Rent collection, property repairs and maintenance charges				-	
					-	
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Summer & winter camps	582,468			582,468	616,437
	Other activities	75,545			75,545	63,908
	Total expenditure on charitable activities	658,013			658,013	680,345
Separate material item of expense	Salaries	82,244			82,244	82,278
	Establishment & office costs	9,706			9,706	10,670
	Total	91,950			91,950	92,948
Other						
	Total other expenditure					
TOTAL EXPENDITURE		749,963	-	-	749,963	773,293

Section C **Notes to the accounts**

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	NIL	NIL
Assurance services other than audit or independent examination	NIL	NIL
Tax advisory fees	NIL	NIL
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	NIL	NIL

Note 6 Paid employees

Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Salaries and social security costs	81,082	80,760
Pension costs	1,142	1,518
Other employee benefits		
	-	-
Total staff costs	82,224	82,278

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

NONE

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

NONE

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

7.1 Analysis of debtors

	This year £	Last year £
Trade debtors		
Prepayments and accrued income	23,342	22,693
Total	23,342	22,693

Note 8 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

8 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors				
Payments received on account for contracts or performance-related grants				
Accruals and deferred income	55,466	33,196		
Taxation and social security				
Other creditors				
Total	55,466	33,196	-	-

Note 9 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits		
Cash at bank and on hand	153,341	144,939
Other		
Total	153,341	144,939

Note 10 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

10.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	**TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

10.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Independent examiner's report on the accounts

Section A **Independent Examiner's Report**

Report to the trustees/ members of	**FRIENDS OF EZRA**		
On accounts for the year ended	**31 MARCH 2025**	**Charity no (if any)**	**1111593**
Set out on pages	**1-12**		

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, 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 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 the trustees 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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:		**Date:**	31 January 2026
Name:	**SIMON D STERN**		
Relevant professional qualification(s) or body (if any):	**CHARTERED ACCOUNTANT**		

Address:	2 HELENSLEA AVENUE
	LONDON
	NW11 8ND

Section B	Disclosure
	Only complete if the examiner needs to highlight material problems.
Give here brief details of any items that the examiner wishes to disclose.	

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	APRIL	2023	To	31	MARCH	2024

Section A Reference and administration details

Charity name	**FRIENDS OF EZRA**
Other names charity is known by	**EZRA YOUTH MOVEMENT**
Registered charity number (if any)	**1111593**
Charity's principal address	**35 GOLDERS GARDENS**
	LONDON
	Postcode NW11 9BP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	R Neuberger	Chairman		
2	Mrs R Wieder			
3	Mrs H Meyer		Resigned 01/04/2023	
4				
5				
6				
7				
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10				
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12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Declaration of Trust
How the charity is constituted (eg. trust, association, company)	Declaration of Trust
Trustee selection methods (eg. appointed by, elected by)	By appointment by existing trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	1 Advancement of Jewish religious education 2 Promotion of welfare of Jews that is deemed to be charitable and in particular providing facilities for recreation for such persons with the object of improving their conditions of life 3 Other charitable activities

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)	The trustees have had regard to the guidance issued by the Charity Commission on public benefit. Funds are raised from organisations and individuals in order for the charity to have funds available to continue their activities falling within the objects of the charity. The main activity of the charity is running a youth organisation for Jewish children and teenagers, with regular educational and leisure activities taking place each week, and residential camps in the summer and winter in the UK and overseas.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about: • policy on grantmaking; • policy programme related investment; • contribution made by volunteers.	

Section D	Achievements and performance
Summary of the main achievements of the charity during the year	The charity continued its main activity of running a youth organisation for Jewish children and teenagers.

Section E Financial review

Brief statement of the charity's policy on reserves	The charity maintains reserves sufficient to meet any liabilities arising in the foreseeable future.
Details of any funds materially in deficit	No funds were materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives including any ethical investment policy adopted.	

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rafael Neuberger	
Position (eg Secretary, Chair, etc)	Chairman	
Date	30 January 2025	

CHARITY COMMISSION FOR ENGLAND AND WALES	FRIENDS OF EZRA			Charity No (if any)	1111953
	Annual accounts for the period				
	Period start date	01/04/2023	To	Period end date	31/03/2024

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	40,682			40,682	33,387
Charitable activities	S02	667,812			667,812	570,067
Fundraising activities	S03				-	135,745
Investments	S04	463			463	172
Grants	S05	16,000			16,000	18,500
Other	S06					
Total	S07	724,957			724,957	757,871
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08				-	10,696
Charitable activities	S09	680,345			680,345	615,097
Separate material item of expense	S10	92,948			92,948	112,690
Other	S11					
Total	S12	773,293			773,293	738,483
Net income/(expenditure) before investment gains/(losses)	S13	- 48,336			- 48,336	19,388
Net gains/(losses) on investments	S14					
Net income/(expenditure)	S15	- 48,336			- 48,336	19,388
Extraordinary items	S16					
Transfers between funds	S17					
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18					
Other gains/(losses)	S19					
Net movement in funds	S20	- 48,336			- 48,336	19,388
Reconciliation of funds:						
Total funds brought forward	S21	182,772			182,772	163,384
Total funds carried forward	S22	134,436			134,436	182,772

	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets	B01					
Tangible assets	B02					
Heritage assets	B03					
Investments	B04					
Total fixed assets	B05					
Current assets						
Stocks	B06					
Debtors (Note 7)	B07	22,693			22,693	24,202
Investments	B08					
Cash at bank and in hand (Note 9)	B09	144,939			144,939	206,460
Total current assets	B10	167,632			167,632	230,662
Creditors: amounts falling due within one year (Note 8)	B11	33,196			33,196	47,890
Net current assets/(liabilities)	B12	134,436	-	-	134,436	182,772
Total assets less current liabilities	B13	134,436	-	-	134,436	182,772
Creditors: amounts falling due after one year	B14					
Provisions for liabilities	B15					
Total net assets or liabilities	B16	134,436			134,436	182,772
Funds of the Charity						
Endowment funds	B17					
Restricted income funds (Note 10)	B18					
Unrestricted funds	B19	134,436			134,436	182,772
Revaluation reserve	B20					
Total funds	B21	134,436			134,436	182,772

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	RAFAEL NEUBERGER	30/01/2025

Section C	Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the 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 with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	**NOT APPLICABLE**
Disclosure of any uncertainties that make the going concern assumption doubtful;	**NOT APPLICABLE**
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	**NOT APPLICABLE**

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2 }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	**NOT APPLICABLE**
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	**NOT APPLICABLE**
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	**NOT APPLICABLE**

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 **Accounting policies**

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

		Yes	No	N/a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.			✓

Note 3 **Analysis of income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	40,682			40,682	33,387
	Gift Aid					
	Legacies					
	General grants provided by government/other charities	16,000			16,000	18,500
	Membership subscriptions and sponsorships which are in substance donations					
	Donated goods, facilities and services					
	Other					
	Total	56,682			56,682	51,887
Charitable activities:	Summer & winter camps	615,999			615,999	517,703
	Other activities	51,813			51,813	52,364
		-			-	-
	Other	-			-	-
	Total	667,812			667,812	570,067
Fundraising activities:	Fundraising event				-	135,745
					-	
					-	
	Other				-	
	Total	-			-	135,745
Income from investments:	Interest income	463			463	172
	Dividend income					
	Rental and leasing income					
	Other					
	Total	463			463	172
Separate material item of income:						
	Total					
Other:	Conversion of endowment funds into income					
	Gain on disposal of a tangible fixed asset held for charity's own use					
	Gain on disposal of a programme related investment					
	Royalties from the exploitation of intellectual property rights					
	Other					
	Total					
TOTAL INCOME		724,957			724,957	757,871

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Note 4 — Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations				-	
	Incurred seeking legacies				-	
	Incurred seeking grants				-	
	Operating membership schemes and social lotteries				-	
	Staging fundraising events				-	10,696
	Fudraising agents				-	
	Operating charity shops				-	
	Operating a trading company undertaking non-charitable trading activity				-	
	Advertising, marketing, direct mail and publicity				-	
	Start up costs incurred in generating new source of future income				-	
	Database development costs				-	
	Other trading activities				-	
	Investment management costs:				-	
	Portfolio management costs				-	
	Cost of obtaining investment advice				-	
	Investment administration costs				-	
	Intellectual property licencing costs				-	
	Rent collection, property repairs and maintenance charges				-	
					-	
	Total expenditure on raising funds	-	-	-	-	10,696
Expenditure on charitable activities	Summer & winter camps	616,437			616,437	490,396
	Other activities	63,908			63,908	124,701
	Total expenditure on charitable activities	680,345			680,345	615,097
Separate material item of expense	Salaries	82,278			82,278	104,583
	Establishment & office costs	10,670			10,670	8,107
	Total	92,948			92,948	112,690
Other						
	Total other expenditure					
TOTAL EXPENDITURE		773,293	-	-	773,293	738,483

Section C — Notes to the accounts

Note 5 — Details of certain items of expenditure

5.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	NIL	NIL
Assurance services other than audit or independent examination	NIL	NIL
Tax advisory fees	NIL	NIL
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	NIL	NIL

Note 6 Paid employees

Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Salaries and social security costs	80,760	104,583
Pension costs	1,518	
Other employee benefits		
	-	-
Total staff costs	82,278	104,583

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

NONE

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

NONE

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

7.1 Analysis of debtors

	This year £	Last year £
Trade debtors		
Prepayments and accrued income	22,693	24,202
Total	22,693	24,202

Note 8 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

8 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	**Last year £**	**This year £**	**Last year £**
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors				
Payments received on account for contracts or performance-related grants				
Accruals and deferred income	33,196	47,890		
Taxation and social security				
Other creditors				
Total	33,196	47,890	-	-

Note 9 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits		
Cash at bank and on hand	144,939	206,460
Other		
Total	144,939	206,460

Note 10 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	**TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

10.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	**TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

10.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Independent examiner's report on the accounts

Section A — **Independent Examiner's Report**

Report to the trustees/ members of	**FRIENDS OF EZRA**
On accounts for the year ended	**31 MARCH 2024**
Charity no (if any)	**1111593**
Set out on pages	**1-12**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, 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 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 the trustees 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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

    have not been met; or

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

Signed:		**Date:**	30 January 2025
Name:	**SIMON D STERN**		
Relevant professional qualification(s) or body (if any):	**CHARTERED ACCOUNTANT**		

Address:	2 HELENSLEA AVENUE
	LONDON
	NW11 8ND

Section B	Disclosure
	Only complete if the examiner needs to highlight material problems.
Give here brief details of any items that the examiner wishes to disclose.	

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	APRIL	2022		31	MARCH	2023

Section A Reference and administration details

Charity name	**FRIENDS OF EZRA**
Other names charity is known by	**EZRA YOUTH MOVEMENT**
Registered charity number (if any)	**1111593**
Charity's principal address	**35 GOLDERS GARDENS**
	LONDON
	Postcode NW11 9BP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	R Neuberger	Chairman		
2	Mrs H Meyer			
3	Mrs R Wieder			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Declaration of Trust
How the charity is constituted (eg. trust, association, company)	Declaration of Trust
Trustee selection methods (eg. appointed by, elected by)	By appointment by existing trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	1 Advancement of Jewish religious education 2 Promotion of welfare of Jews that is deemed to be charitable and in particular providing facilities for recreation for such persons with the object of improving their conditions of life 3 Other charitable activities

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)	The trustees have had regard to the guidance issued by the Charity Commission on public benefit. Funds are raised from organisations and individuals in order for the charity to have funds available to continue their activities falling within the objects of the charity. The main activity of the charity is running a youth organisation for Jewish children and teenagers, with regular educational and leisure activities taking place each week, and residential camps in the summer and winter in the UK and overseas.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about: • policy on grantmaking; • policy programme related investment; • contribution made by volunteers.	

Section D Achievements and performance

Summary of the main achievements of the charity during the year	The charity continued its main activity of running a youth organisation for Jewish children and teenagers.

Section E Financial review

Brief statement of the charity's policy on reserves	The charity maintains reserves sufficient to meet any liabilities arising in the foreseeable future.
Details of any funds materially in deficit	No funds were materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rafael Neuberger	
Position (eg Secretary, Chair, etc)	Chairman	
Date	31 January 2024	

CHARITY COMMISSION FOR ENGLAND AND WALES	FRIENDS OF EZRA			Charity No (if any)	1111953
	Annual accounts for the period				
	Period start date	**01/04/2022**	**To**	Period end date	**31/03/2023**

Recommended categories by activity	Guidance Note	**Unrestricted funds £** F01	**Restricted income funds £** F02	**Endowment funds £** F03	**Total funds £** F04	**Prior year funds £** F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	33,387			33,387	16,920
Charitable activities	S02	570,067			570,067	300,654
Fundraising activities	S03	135,745			135,745	
Investments	S04	172			172	5
Grants	S05	18,500			18,500	32,577
Other	S06					
Total	S07	757,871			757,871	350,156
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	10,696			10,696	
Charitable activities	S09	615,097			615,097	337,007
Separate material item of expense	S10	112,690			112,690	60,882
Other	S11					
Total	S12	738,483			738,483	397,889
Net income/(expenditure) before investment gains/(losses)	S13	19,388			19,388	- 47,733
Net gains/(losses) on investments	S14					
Net income/(expenditure)	S15	19,388			19,388	- 47,733
Extraordinary items	S16					
Transfers between funds	S17					
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18					
Other gains/(losses)	S19					
Net movement in funds	S20	19,388			19,388	- 47,733
Reconciliation of funds:						
Total funds brought forward	S21	163,384			163,384	211,117
Total funds carried forward	S22	182,772			182,772	163,384

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets	B01					
Tangible assets	B02					
Heritage assets	B03					
Investments	B04					
Total fixed assets	B05					
Current assets						
Stocks	B06					
Debtors (Note 7)	B07	24,202			24,202	
Investments	B08					
Cash at bank and in hand (Note 9)	B09	206,460			206,460	209,679
Total current assets	B10	230,662			230,662	209,679
Creditors: amounts falling due within one year (Note 8)	B11	47,890			47,890	46,295
Net current assets/(liabilities)	B12	182,772	-	-	182,772	163,384
Total assets less current liabilities	B13	182,772	-	-	182,772	163,384
Creditors: amounts falling due after one year	B14					
Provisions for liabilities	B15					
Total net assets or liabilities	B16	182,772			182,772	163,384
Funds of the Charity						
Endowment funds	B17					
Restricted income funds (Note 10)	B18					
Unrestricted funds	B19	182,772			182,772	163,384
Revaluation reserve	B20					
Total funds	B21	182,772			182,772	163,384

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	RAFAEL NEUBERGER	31/01/2024

Section C	Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the 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 with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	**NOT APPLICABLE**
Disclosure of any uncertainties that make the going concern assumption doubtful;	**NOT APPLICABLE**
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	**NOT APPLICABLE**

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2 }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	**NOT APPLICABLE**
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	**NOT APPLICABLE**
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	**NOT APPLICABLE**

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 **Accounting policies**

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

		Yes	No	N/a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.			✓

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	33,387			33,387	16,920
	Gift Aid					
	Legacies					
	General grants provided by government/other charities	18,500			18,500	32,577
	Membership subscriptions and sponsorships which are in substance donations					
	Donated goods, facilities and services					
	Other					
	Total	51,887			51,887	49,497
Charitable activities:	Summer & winter camps	517,703			517,703	275,074
	Other activities	52,364			52,364	25,580
		-			-	-
	Other	-			-	-
	Total	570,067			570,067	300,654
Fundraising activities:	Fundraising event	135,745			135,745	
					-	
					-	
	Other				-	
	Total	135,745			135,745	-
Income from investments:	Interest income	172			172	5
	Dividend income					
	Rental and leasing income					
	Other					
	Total	172			172	5
Separate material item of income:						
	Total					
Other:	Conversion of endowment funds into income					
	Gain on disposal of a tangible fixed asset held for charity's own use					
	Gain on disposal of a programme related investment					
	Royalties from the exploitation of intellectual property rights					
	Other					
	Total					
TOTAL INCOME		757,871			757,871	350,156

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Note 4 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations				-	
	Incurred seeking legacies				-	
	Incurred seeking grants				-	
	Operating membership schemes and social lotteries				-	
	Staging fundraising events	10,696			10,696	
	Fudraising agents				-	
	Operating charity shops				-	
	Operating a trading company undertaking non-charitable trading activity				-	
	Advertising, marketing, direct mail and publicity				-	
	Start up costs incurred in generating new source of future income				-	
	Database development costs				-	
	Other trading activities				-	
	Investment management costs:				-	
	Portfolio management costs				-	
	Cost of obtaining investment advice				-	
	Investment administration costs				-	
	Intellectual property licencing costs				-	
	Rent collection, property repairs and maintenance charges				-	
					-	
	Total expenditure on raising funds	10,696			10,696	
Expenditure on charitable activities	Summer & winter camps	490,396			490,396	273,433
	Other activities	124,701			124,701	63,574
	Total expenditure on charitable activities	615,097			615,097	337,007
Separate material item of expense	Salaries	104,583			104,583	53,518
	Establishment & office costs	8,107			8,107	7,364
	Total	112,690			112,690	60,882
Other						
	Total other expenditure					
TOTAL EXPENDITURE		738,483	-	-	738,483	397,889

Section C **Notes to the accounts**

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	NIL	NIL
Assurance services other than audit or independent examination	NIL	NIL
Tax advisory fees	NIL	NIL
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	NIL	NIL

Note 6 Paid employees

Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Salaries and social security costs	104,583	53,518
Pension costs		
Other employee benefits		
	-	-
Total staff costs	104,583	53,518

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	NONE

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	NONE

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

7.1 Analysis of debtors

	This year £	Last year £
Trade debtors		
Prepayments and accrued income	24,202	
Total	24,202	0

Note 8 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

8 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors				
Payments received on account for contracts or performance-related grants				
Accruals and deferred income	47,890		46295	-
Taxation and social security				
Other creditors				
Total	47,890	-	46,295	-

Note 9 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits		
Cash at bank and on hand	206,460	209,679
Other		
Total	206,460	209,679

Note 10 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

10.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

10.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

FRIENDS OF EZRA

England & Wales - Charity number 1111593

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	APRIL	2021	To	31	MARCH	2022

Section A Reference and administration details

Charity name	**FRIENDS OF EZRA**
Other names charity is known by	**EZRA YOUTH MOVEMENT**
Registered charity number (if any)	**1111593**
Charity's principal address	**35 GOLDERS GARDENS**
	LONDON
	Postcode NW11 9BP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	R Neuberger	Chairman		
2	Mrs H Meyer			
3	Mrs R Wieder			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Declaration of Trust
How the charity is constituted (eg. trust, association, company)	Declaration of Trust
Trustee selection methods (eg. appointed by, elected by)	By appointment by existing trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	1 Advancement of Jewish religious education 2 Promotion of welfare of Jews that is deemed to be charitable and in particular providing facilities for recreation for such persons with the object of improving their conditions of life 3 Other charitable activities

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)	The trustees have had regard to the guidance issued by the Charity Commission on public benefit. Funds are raised from organisations and individuals in order for the charity to have funds available to continue their activities falling within the objects of the charity. The main activity of the charity is running a youth organisation for Jewish children and teenagers, with regular educational and leisure activities taking place each week, and residential camps in the summer and winter in the UK and overseas.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about: • policy on grantmaking; • policy programme related investment; • contribution made by volunteers.	

Section D Achievements and performance

Summary of the main achievements of the charity during the year

The charity continued its main activity of running a youth organisation for Jewish children and teenagers.

Section E Financial review

Brief statement of the charity's policy on reserves	The charity maintains reserves sufficient to meet any liabilities arising in the foreseeable future.
Details of any funds materially in deficit	No funds were materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives including any ethical investment policy adopted.	

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rafael Neuberger	
Position (eg Secretary, Chair, etc)	Chairman	
Date	31 January 2023	

CHARITY COMMISSION FOR ENGLAND AND WALES

FRIENDS OF EZRA			Charity No (if any)	1111953
Annual accounts for the period				
Period start date	01/04/2021	To	Period end date	31/03/2022

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	16,920			16,920	16,563
Charitable activities	S02	300,654			300,654	53,150
Fundraising activities	S03				-	3,830
Investments	S04	5			5	8
Grants	S05	32,577			32,577	36,291
Other	S06					
Total	S07	350,156			350,156	109,842
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08					
Charitable activities	S09	337,007			337,007	63,250
Separate material item of expense	S10	60,882			60,882	48,955
Other	S11					
Total	S12	397,889			397,889	112,205
Net income/(expenditure) before investment gains/(losses)	S13	- 47,733			- 47,733	- 2,363
Net gains/(losses) on investments	S14					
Net income/(expenditure)	S15	- 47,733			- 47,733	- 2,363
Extraordinary items	S16					
Transfers between funds	S17					
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18					
Other gains/(losses)	S19					
Net movement in funds	S20	- 47,733			- 47,733	- 2,363
Reconciliation of funds:						
Total funds brought forward	S21	211,117			211,117	213,480
Total funds carried forward	S22	163,384			163,384	211,117

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets	B01					
Tangible assets	B02					
Heritage assets	B03					
Investments	B04					
Total fixed assets	B05					
Current assets						
Stocks	B06					
Debtors (Note 7)	B07				-	3,404
Investments	B08					
Cash at bank and in hand (Note 9)	B09	209,679			209,679	207,713
Total current assets	B10	209,679			209,679	211,117
Creditors: amounts falling due within one year (Note 8)	B11	46,295			46,295	
Net current assets/(liabilities)	B12	163,384	-	-	163,384	211,117
Total assets less current liabilities	B13	163,384	-	-	163,384	211,117
Creditors: amounts falling due after one year	B14					
Provisions for liabilities	B15					
Total net assets or liabilities	B16	163,384			163,384	211,117
Funds of the Charity						
Endowment funds	B17					
Restricted income funds (Note 10)	B18					
Unrestricted funds	B19	163,384			163,384	211,117
Revaluation reserve	B20					
Total funds	B21	163,384			163,384	211,117

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	RAFAEL NEUBERGER	31/01/2023

Section C	Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the 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 with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	**NOT APPLICABLE**
Disclosure of any uncertainties that make the going concern assumption doubtful;	**NOT APPLICABLE**
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	**NOT APPLICABLE**

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2 }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	**NOT APPLICABLE**
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	**NOT APPLICABLE**
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	**NOT APPLICABLE**

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 **Accounting policies**

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

		Yes	No	N/a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.			✓

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	16,920			16,920	16,563
	Gift Aid					
	Legacies					
	General grants provided by government/other charities	32,577			32,577	36,291
	Membership subscriptions and sponsorships which are in substance donations					
	Donated goods, facilities and services					
	Other					
	Total	49,497			49,497	52,854
Charitable activities:	Summer & winter camps	275,074			275,074	30,047
	Other activities	25,580			25,580	23,103
		-			-	-
	Other	-			-	-
	Total	300,654			300,654	53,150
Fundraising activities:	Fundraising event					3,830
	Other					
	Total					3,830
Income from investments:	Interest income	5			5	8
	Dividend income					
	Rental and leasing income					
	Other					
	Total	5			5	8
Separate material item of income:						
	Total					
Other:	Conversion of endowment funds into income					
	Gain on disposal of a tangible fixed asset held for charity's own use					
	Gain on disposal of a programme related investment					
	Royalties from the exploitation of intellectual property rights					
	Other					
	Total					
TOTAL INCOME		350,156			350,156	109,842

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Note 4 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations					
	Incurred seeking legacies					
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fudraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity					
	Start up costs incurred in generating new source of future income					
	Database development costs					
	Other trading activities					
	Investment management costs:					
	Portfolio management costs					
	Cost of obtaining investment advice					
	Investment administration costs					
	Intellectual property licencing costs					
	Rent collection, property repairs and maintenance charges					
	Total expenditure on raising funds					
Expenditure on charitable activities	Summer & winter camps	273,433			273,433	29,219
	Other activities	63,574			63,574	34,031
	Total expenditure on charitable activities	337,007			337,007	63,250
Separate material item of expense	Salaries	53,518			53,518	42,808
	Establishment & office costs	7,364			7,364	6,147
	Total	60,882			60,882	48,955
Other						
	Total other expenditure					
TOTAL EXPENDITURE		397,889	-	-	397,889	112,205

Section C Notes to the accounts

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	NIL	NIL
Assurance services other than audit or independent examination	NIL	NIL
Tax advisory fees	NIL	NIL
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	NIL	NIL

Note 6 Paid employees

Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Salaries and social security costs	53,518	42,808
Pension costs		
Other employee benefits		
	-	-
Total staff costs	53,518	42,808

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	NONE

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	NONE

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

7.1 Analysis of debtors

	This year £	Last year £
Trade debtors		
Prepayments and accrued income		3,404
Total	0	3,404

Total		

Note 8 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

8 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	**Last year £**	**This year £**	**Last year £**
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors				
Payments received on account for contracts or performance-related grants				
Accruals and deferred income	46,295			-
Taxation and social security				
Other creditors				
Total	46,295	-	-	-

Note 9 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits		
Cash at bank and on hand	209,679	207,713
Other		
Total	209,679	207,713

Note 10 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) | **TRUE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

10.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) | **TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

10.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) | **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Independent examiner's report on the accounts

Section A **Independent Examiner's Report**

Report to the trustees/ members of **FRIENDS OF EZRA**

On accounts for the year ended **31 MARCH 2022** **Charity no (if any)** **1111593**

Set out on pages **1-12**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, 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 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 the trustees 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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or

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

Signed: **Date:** 31 January 2023

Name: **SIMON D STERN**

Relevant professional qualification(s) or body (if any): **CHARTERED ACCOUNTANT**

Address:

2 HELENSLEA AVENUE
LONDON
NW11 8ND

Section B	**Disclosure**
	Only complete if the examiner needs to highlight material problems.
Give here brief details of any items that the examiner wishes to disclose.	

FRIENDS OF EZRA

England & Wales - Charity number 1111593

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	APRIL	2020	To	31	MARCH	2021

Section A Reference and administration details

Charity name	**FRIENDS OF EZRA**
Other names charity is known by	**EZRA YOUTH MOVEMENT**
Registered charity number (if any)	**1111593**
Charity's principal address	**35 GOLDERS GARDENS**
	LONDON
	Postcode **NW11 9BP**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	R Neuberger	Chairman		
2	Mrs H Meyer			
3	Mrs R Wieder			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Declaration of Trust
How the charity is constituted (eg. trust, association, company)	Declaration of Trust
Trustee selection methods (eg. appointed by, elected by)	By appointment by existing trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	1 Advancement of Jewish religious education 2 Promotion of welfare of Jews that is deemed to be charitable and in particular providing facilities for recreation for such persons with the object of improving their conditions of life 3 Other charitable activities

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)	The trustees have had regard to the guidance issued by the Charity Commission on public benefit. Funds are raised from organisations and individuals in order for the charity to have funds available to continue their activities falling within the objects of the charity. The main activity of the charity is running a youth organisation for Jewish children and teenagers, with regular educational and leisure activities taking place each week, and residential camps in the summer and winter in the UK and overseas.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about: • policy on grantmaking; • policy programme related investment; • contribution made by volunteers.	

Section D	Achievements and performance
Summary of the main achievements of the charity during the year	The charity continued its main activity of running a youth organisation for Jewish children and teenagers. The Coronavirus pandemic created a series of unique problems and challenges, particularly as we were unable to arrange activities for much of the year under review due to lockdown restrictions. In particular, we were unable to run our residential camps in the UK and overseas – usually our most popular and important events – for the first time in over seventy years. We were, however able to organise many activities online and held non-residential camps in the UK during the summer months of 2020 which were highly popular and successful.

Section E Financial review

Brief statement of the charity's policy on reserves	The charity maintains reserves sufficient to meet any liabilities arising in the foreseeable future.
Details of any funds materially in deficit	No funds were materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives including any ethical investment policy adopted.	

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rafael Neuberger	
Position (eg Secretary, Chair, etc)	Chairman	
Date	30 January 2022	

CHARITY COMMISSION FOR ENGLAND AND WALES	FRIENDS OF EZRA			Charity No (if any)	1111953
	Annual accounts for the period				
	Period start date	01/04/2020	To	Period end date	31/03/2021

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	52,854	-	-	52,854	32,668
Charitable activities	S02	53,150	-	-	53,150	280,854
Fundraising activities	S03	3,830	-	-	3,830	79,682
Investments	S04	8	-		8	17
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	109,842	-	-	109,842	393,221
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	-	-	-	-	38,297
Charitable activities	S09	63,250	-	-	63,250	228,043
Separate material item of expense	S10	48,955	-	-	48,955	64,495
Other	S11	-	-	-	-	-
Total	S12	112,205	-	-	112,205	330,835
Net income/(expenditure) before investment gains/(losses)	S13	- 2,363	-	-	- 2,363	62,386
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 2,363	-	-	- 2,363	62,386
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 2,363	-	-	- 2,363	62,386
Reconciliation of funds:						
Total funds brought forward	S21	213,480	-	-	213,480	151,094
Total funds carried forward	S22	211,117	-	-	211,117	213,480

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets	B01	-	-	-	-	-
Tangible assets	B02	-	-	-	-	-
Heritage assets	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks	B06	-	-	-	-	-
Debtors (Note 7)	B07	3,404	-	-	3,404	6,232
Investments	B08	-	-	-	-	-
Cash at bank and in hand (Note 9)	B09	207,713	-	-	207,713	257,644
Total current assets	B10	211,117	-	-	211,117	263,876
Creditors: amounts falling due within one year (Note 8)	B11	-	-	-	-	50,396
Net current assets/(liabilities)	B12	211,117	-	-	211,117	213,480
Total assets less current liabilities	B13	211,117	-	-	211,117	213,480
Creditors: amounts falling due after one year	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	211,117	-	-	211,117	213,480
Funds of the Charity						
Endowment funds	B17	-			-	-
Restricted income funds (Note 10)	B18		-		-	-
Unrestricted funds	B19	211,117		-	211,117	213,480
Revaluation reserve	B20				-	
Total funds	B21	211,117	-	-	211,117	213,480

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	RAFAEL NEUBERGER	30/01/2022
	ROSALIND WINTER	30/01/2022

Section C	Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the 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 with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	**NOT APPLICABLE**
Disclosure of any uncertainties that make the going concern assumption doubtful;	**NOT APPLICABLE**
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	**NOT APPLICABLE**

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { 2 }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	**NOT APPLICABLE**
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	**NOT APPLICABLE**
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	**NOT APPLICABLE**

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Note 2 **Accounting policies**

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

		Yes	No	N/a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.			✓

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	16,563	-	-	16,563	7,093
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	36,291	-	-	36,291	25,575
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	52,854	-	-	52,854	32,668
Charitable activities:	Ssummer & winter camps	29,675	-	-	29,675	255,581
	Other activities	23,475	-	-	23,475	25,273
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	53,150	-	-	53,150	280,854
Fundraising activities:	Fundraising event	3,830	-	-	3,830	79,682
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	3,830	-	-	3,830	79,682
Income from investments:	Interest income	8	-	-	8	17
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	8	-	-	8	17
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		109,842	-	-	109,842	393,221

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events	-				38,297
	Fudraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	38,297
Expenditure on charitable activities	Summer & winter camps	29,219	-	-	29,219	194,289
	Other activities	34,031	-	-	34,031	33,754
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	63,250	-	-	63,250	228,043
Separate material item of expense	Salaries	42,808	-	-	42,808	57,612
	Establishment & office costs	6,147	-	-	6,147	6,883
		-	-	-	-	-
		-	-	-	-	-
	Total	48,955	-	-	48,955	64,495
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		112,205	-	-	112,205	330,835

Section C Notes to the accounts

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	NIL	NIL
Assurance services other than audit or independent examination	NIL	NIL
Tax advisory fees	NIL	NIL
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	NIL	NIL

Section C — Notes to the accounts (cont)

Note 6 Paid employees

Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Salaries and wages	42,808	57,612
Social security costs		
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	42,808	57,612

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

NONE

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

NONE

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

Section C | **Notes to the accounts** | **(cont)**

Note 7 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

7.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	-	-
Prepayments and accrued income	3,404	6,232
Total	3,404	6,232

	-	-
Total	-	-

Section C Notes to the accounts (cont)

Note 8 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

8 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	50,396		-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	50,396	-	-

Section C **Notes to the accounts** **(cont)**

Note 9 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	207,713	257,644
Other	-	-
Total	207,713	257,644

Section C	Notes to the accounts	(cont)

Note 10 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

10.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.	
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

10.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

10.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	**FRIENDS OF EZRA**
On accounts for the year ended	**31 MARCH 2021**
Charity no (if any)	**1111593**
Set out on pages	**1-12**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, 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 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 the trustees 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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or

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

Signed:		**Date:**	30 January 2022
Name:	**SIMON D STERN**		
Relevant professional qualification(s) or body (if any):	**CHARTERED ACCOUNTANT**		

Address:	2 HELENSLEA AVENUE
	LONDON
	NW11 8ND

Section B	Disclosure
	Only complete if the examiner needs to highlight material problems.
Give here brief details of any items that the examiner wishes to disclose.	