



Trustees' Annual Report for the period

		Period start date			Period end date		
		01	APRIL	2022			
From				To	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.

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)

Position (eg Secretary, Chair, etc)

Date

Rafael Neuberger	
Chairman	

31 January 2024



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

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Fundraising activities

Investments

Grants

Other

Total

Resources expended (Note 4)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Note

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	33,387			33,387	16,920
S02	570,067			570,067	300,654
S03	135,745			135,745	
S04	172			172	5
S05	18,500			18,500	32,577
S06					
S07	757,871			757,871	350,156
S08	10,696			10,696	
S09	615,097			615,097	337,007
S10	112,690			112,690	60,882
S11					
S12	738,483			738,483	397,889
S13	19,388			19,388	- 47,733
S14					
S15	19,388			19,388	- 47,733
S16					
S17					
S18					
S19					
S20	19,388			19,388	- 47,733
S21	163,384			163,384	211,117
S22	182,772			182,772	163,384

		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	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

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*

☒

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	NOT APPLICABLE
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	NOT APPLICABLE
<i>(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.</i>	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*

☒

No*

* -Tick as appropriate

1.5 Material prior year errors

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

Yes*

☒

No*

* -Tick as appropriate

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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> 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. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

2.2 EXPENDITURE AND LIABILITIES

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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
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	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

2.4 ASSETS

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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Current asset investments	The charity 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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
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

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
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	
	Fundraising 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).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
NIL	NIL
NIL	NIL
NIL	NIL
NIL	NIL

Note 6 **Paid employees**
Please complete this note if the charity has any employees.

6.1 Staff Costs

Salaries and social security costs

Pension costs

Other employee benefits

Total staff costs

This year £	Last year £
104,583	53,518
-	-
104,583	53,518

NONE

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

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

Trade debtors

Prepayments and accrued income

Total

This year	Last year
£	£
24,202	
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

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
206,460	209,679
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.