BRITISH FRIENDS OF MISHAN L'CHOLEH

England & Wales · Charity number 1112558

Details

Status	Registered
Legal form	Other
Registered	2019-05-02
Register	View on the Charity Commission register

Contact

Address	1 Carnarvon Street Salford M7 4QH
Phone	08005875042

Activities

Objects: 1) The relief of the poor, sick, feeble, frail infirm and elderly in Israel and,2) The relief of women recovering from childbirth in Israel, in particular, but not exclusively, by providing financial support for the charitable activities (as defined by English law) of the organisation in Israel known as Mishon L'Choleh whose central office is situated at 8 Alsheich St, POB 50356, Jerusalem,3) The relief of poverty amongst persons in need and hardship in particular but not exclusively in the Jewish community.

Activities: 1) The advancement of the Orthodox Jewish faith and the distributing of Charitable Donations in particular but not exclusively, by supporting the charitable activities of the Institute and2) The advancement of such other purposes as are charitable according to English Law.3) The Relief Of Poverty Amongst Persons In Need And Hardship In Particular But Not Exclusively In The Jewish Community.

Classification

- **How:** Makes Grants To Individuals
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** People With Disabilities

Geography

- **Area of benefit:** ISRAEL
- Israel
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£154,290	£145,971	-	-
2024-03-31	£128,510	£129,937	-	-
2023-03-31	£117,161	£116,059	-	-
2022-03-31	£203,024	£204,861	-	-
2021-03-31	£139,424	£140,626	-	-

Trustees

Name	Role	Appointed
Aron Shprecher		2020-03-16
Moishe Zwiebel		2020-03-16
YEHUDA WOSNER		2019-10-07
Yitzchok Cohen		2019-10-07

Accounts

CHARITY REGISTRATION NUMBER: 1112558

BRITISH FRIENDS OF MISHAN L'CHOLEH

Unaudited Financial Statements

31 March 2025

WHITESIDE AND DAVIES LTD
Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

BRITISH FRIENDS OF MISHAN L'CHOLEH

Financial Statements

Year ended 31 March 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	BRITISH FRIENDS OF MISHAN L'CHOLEH
Charity registration number	1112558
Principal office	1 Carnavon Street Salford M7 4QH
The trustees	
	Mr A Shprecher Mr M Zwiebel Mr Y Cohen Mr Y Wosner
Independent examiner	D Pollak 158 Cromwell Road Salford M6 6DE

Structure, governance and management

The Charity is constituted by trust deed, dated 11th May 2005 amended 11th December 2005, and is a registered charity. The Trustees in office throughout the year were Mr Y Wosner, Mr Y Cohen, Mr M Zwiebel and Mr Aron Shprecher. No trustee nor any person connected with them received any remuneration during the year.

Objectives and activities

The objects of the charity are:

1. The relief of poverty amongst persons in need and hardship in particular but not exclusively in the Jewish Community,
2. the advancement of education according to the beliefs and values of the orthodox Jewish faith and the advancement of the Jewish orthodox religion.

Achievements and performance

The charity continued to raise funds in the UK to make grants to both individuals and organisations. In particular the Mishan L'Choleh institution in Israel. Further details of this institution can be found on their website https:

Public benefit

The Charity is committed to the aim of providing public benefit and the Trustees have considered the Charity Commission's published guidance on public benefit. We are proud to state that the funds are being utilised to provide maximum benefit possible to as many beneficiaries as possible.

Financial review

Donations received during the year amount to £154,290 (2024: £128,510). The trustees made use of the reserves to cover its costs and grants paid.

The trustees feel that the activity and surplus reflects the increased profile and standing within the local community. The impact for future years' expenditure is self evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year. During the year the charity distributed £134,937 (2024: £122,703) donations.

Reserves policy

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

The trustees' annual report was approved on 15 January 2026 and signed on behalf of the board of trustees by:

Mr Y Wosner
Trustee

Independent Examiner's Report to the Trustees of BRITISH FRIENDS OF MISHAN L'CHOLEH

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of BRITISH FRIENDS OF MISHAN L'CHOLEH ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D Pollak
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

Statement of Financial Activities

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	154,290	154,290	128,510
Total income		154,290	154,290	128,510
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**5**	1,381	1,381	2,071
Expenditure on charitable activities	**6,7**	144,590	144,590	127,865
Total expenditure		145,971	145,971	129,936
Net income/(expenditure) and net movement in funds		8,319	8,319	(1,426)
Reconciliation of funds				
Total funds brought forward		(1,881)	(1,881)	(455)
Total funds carried forward		6,438	6,438	(1,881)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		8,258	89
Creditors: amounts falling due within one year	13	1,820	1,970
Net current assets		6,438	(1,881)
Total assets less current liabilities		6,438	(1,881)
Net assets		6,438	(1,881)
Funds of the charity			
Unrestricted funds		6,438	(1,881)
Total charity funds	14	6,438	(1,881)

These financial statements were approved by the board of trustees and authorised for issue on 15 January 2026, and are signed on behalf of the board by:

Mr Y Wosner
Trustee

The notes on pages 6 to 11 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1 Carnarvon Street, Salford, M7 4QH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	154,290	154,290	128,510	128,510

5. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	1,381	1,381	2,071	2,071

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Charitable activity	134,937	134,937	122,703	122,703
Support costs	9,653	9,653	5,162	5,162
	144,590	144,590	127,865	127,865

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Charitable activity	134,937	8,633	143,570	126,845
Governance costs	–	1,020	1,020	1,020
	134,937	9,653	144,590	127,865

8. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
Staff costs	7,450	7,450	800
General office	1,176	1,176	3,261
Finance costs	7	7	81
Governance costs	1,020	1,020	1,020
	9,653	9,653	5,162

9. Analysis of grants

	2025 £	2024 £
Grants to institutions		
Mishan L'choleh (Israel)	134,600	122,000
Grants less than £5,000	–	500
	134,600	122,500
Grants to individuals		
Grants to individuals	337	203
Total grants	134,937	122,703

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,020	1,020

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	7,450	800

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,820	1,970

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	**At 31 March 25**
	£	£	£	£
General funds	(1,881)	154,290	(145,971)	6,438

	At 1 April 2023	Income	Expenditure	At 31 March 24
	£	£	£	£
General funds	(455)	128,510	(129,936)	(1,881)

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	8,258	8,258
Creditors less than 1 year	(1,820)	(1,820)
Net assets	6,438	6,438

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	89	89
Creditors less than 1 year	(1,970)	(1,970)
Net assets	(1,881)	(1,881)

Accounts

British Friends of Mishan L'Choleh

Annual Report and
Financial Statements

For year ended
31 March 2024

Charity Number
1112558

Whiteside and Davies
Chartered Certified Accountants
158 Cromwell Road
Salford M6 6DE

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Charity Information

Board of Trustees

Administration Address

1 Canarvon Street
Salford
Manchester M7 4QH

Charity Number

1112558

Independent Examiner

David Pollak
Whiteside & Davies Accountants
158 Cromwell Road
Salford M6 6DE

Report of the Trustees

Status and Administration

The Charity constituted by trust deed, dated 11th May 2005 amended 11th December 2005 , and is a registered charity.

Trustees

The Trustees in office throughout the year were Mr Y Wosner,Mr Y Cohen Mr M Zwiebel and Mr Aron Shprecher.

No trustee nor any person connected with them received any remuneration during the year.

Charitable Objects

The objects of the charity are:

The relief of poverty amongst persons in need and hardship in particular but not exclusively in the Jewish Community, the advancement of education according to the beliefs and values of the orthodox Jewish faith and the advancement of the Jewish orthodox religion.

The charity raises funds in the UK to make grants to both individuals and organisations.
In particular the Mishan L'Choleh institution in Israel. Further details of this institution can be found on their website https://mishan.co/
The Charity is committed to the aim of providing public benefit and the Trustees have considered the Charity Commission's published guidance on public benefit.

Donations received

Donations received during the year amount to £128,510 (2023: £117,161).The trustees made use of the reserves to cover its costs and grants paid.

Grants and Donations

We are proud to state that the funds are being utilized to provide maximum benefit possible to as many beneficiaries as possible.

Reserves Policy

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

Financial review

The trustees feel that the activity and surplus reflects the increased profile and standing within the local community. The impact for future years' expenditure is self evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

During the year the charity distributed £122,703 in donations.

Mishan Le Choleh	122,000
Other charities	703
	122,703

Report of the Trustees (continued)

Risk Management

The process of examining the risks to which the Charity is exposed is ongoing and the trustees are planning to further develop systems to monitor and control these risks in order to lessen their potential impact on the Charity

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

a. Select suitable accounting policies and apply them consistently.
b. Make judgments and estimates that are reasonable and prudent.
c. Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

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

Approved by The Trustees on 28 January 2025

Y Wosner

Independent Examiner's Report to the Trustees

I report on the financial statements of British Friends of Mishan L'Choleh for the year ended 31 March 2024

Respective Responsibilities of Governors 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, 145 and 145(5) 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 Report
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.

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.

David Pollak
Whiteside and Davies
Chartered Certified Accountants
158 Cromwell Road
Salford M6 6DE

British Friends of Mishan L'choleh
Charity Commission Number 1112558
Financial Statements
For Year Ended 31 March 2024

Statement of Financial Activities

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Incoming Resources				
Donations received		128,510	**128,510**	117,161
		128,510	**128,510**	117,161
Net incoming resources available for charitable application		128,510	**128,510**	117,161
Less:				
Charitable expenditure				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable donations		122,703	**122,703**	113,414
Card machine renrtals		909	**909**	971
Printing		2,745	**2,745**	245
Wage		800	**800**	0
Repair		517	**517**	0
Advertising		1,162	**1,162**	343
Governance	3	1,020	**1,020**	1,020
Bank charges and interest		81	**81**	66
		129,937	**129,937**	116,059
Reconciliation of funds				
Net (deficit) / surplus for the year		(1,427)	**(1,427)**	1,102
Total funds brought forward		(454)	**(454)**	(1,556)
Total funds carried forward		(1,881)	**(1,881)**	(454)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The attached notes form part of these accounts.

Balance Sheet
At 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current Assets					
Cash at Bank		**89**		1,516	
		89		1,516	
Current Liabilities					
Accruals	4	**(1,970)**		(1,970)	
		(1,970)		(1,970)	
			(1,881)		(454)
Net current liabilities			**(1,881)**		(454)
Net Assets					
Unrestricted			**(1,881)**		281
Accumulated Funds			**(1,881)**		281

Approved by the Trustees on 28 January 2025 and signed on behalf of them all.

Trustee Y Wosner

The attached notes form part of these accounts.

British Friends of Mishan L'choleh
Charity Commission Number 1112558
Financial Statements
For Year Ended 31 March 2024

Notes To The Accounts

1) Principal Accounting Policies

Basis of Accounting

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP effective 1 January 2015).

Cash Flow

The accounts do not include a cashflow statement because the charity is a small reporting entity and is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

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

Resources Expended

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.

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

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

2) Taxation

The Charitable organisation is exempt from taxation on its charitable activities.

	£ 2024	£ 2023
3) Governance		
Independent Examiner fee		
Fees payable to the independent examiner for:		
independent examination of the financial statements	**1,020**	1,020
4) Creditors		
Accruals	**1,170**	1,170
Other creditors	**800**	800
	1,970	1,970

5) Charitable Donations

All charitable donations were distributed to beneficiaries who required help during the year.

6) Share investment in new company

The charity has 100% shareholding in Shvartz Estates

Accounts

British Friends of Mishan L'Choleh

Annual Report and
Financial Statements

For year ended
31 March 2023

Charity Number
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Whiteside & Davies Accountants
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British Friends of Mishan L'choleh
Charity Commission Number 1112558
Financial Statements
For Year Ended 31 March 2023

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Salford
Manchester M7 4QH

Charity Number

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Independent Examiner

David Pollak
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Report of the Trustees

Status and Administration
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Trustees
The Trustees in office throughout the year were Mr Y Wosner,Mr Y Cohen Mr M Zwiebel and Mr Aron Shprecher.

No trustee nor any person connected with them received any remuneration during the year.

Charitable Objects
The objects of the charity are:
The relief of poverty amongst persons in need and hardship in particular but not exclusively in the Jewish Community, the advancement of education according to the beliefs and values of the orthodox Jewish faith and the advancement of the Jewish orthodox religion.

The charity raises funds in the UK to make grants to both individuals and organisations.
In particular the Mishan L'Choleh institution in Israel. Further details of this institution can be found on their website https://mishan.co/
The Charity is committed to the aim of providing public benefit and the Trustees have considered the Charity Commission's published guidance on public benefit.

Donations received
Donations received during the year amount to £117.161 (2022: £203,024).The trustees made use of the reserves to cover its costs and grants paid.

Grants and Donations
We are proud to state that the funds are being utilized to provide maximum benefit possible to as many beneficiaries as possible.

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

Financial review
The trustees feel that the activity and surplus reflects the increased profile and standing within the local community. The impact for future years' expenditure is self evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.
During the year the charity distributed £113,414 in donations.

Mishan Le Choleh	113,000
Yeshive Ketana DSA	414
	113,414

Report of the Trustees (continued)

Risk Management

The process of examining the risks to which the Charity is exposed is ongoing and the trustees are planning to further develop systems to monitor and control these risks in order to lessen their potential impact on the Charity

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

a. Select suitable accounting policies and apply them consistently.
b. Make judgments and estimates that are reasonable and prudent.
c. Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

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

Approved by The Trustees on 17 January 2024

Y Wosner

Independent Examiner's Report to the Trustees

I report on the financial statements of British Friends of Mishan L'Choleh for the year ended 31 March 2023

Respective Responsibilities of Governors 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, 145 and 145(5) 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 Report
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.

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.

David Pollak
Whiteside & Davies Accountants
158 Cromwell Road
Salford
M6 6DE

British Friends of Mishan L'choleh
Charity Commission Number 1112558
Financial Statements
For Year Ended 31 March 2023

Statement of Financial Activities

	Notes	Unrestricted funds £	**2023 Total £**	2022 Total £
Incoming Resources				
Donations received		117,161	**117,161**	203,024
		117,161	**117,161**	203,024
Net incoming resources available for charitable application		117,161	**117,161**	203,024
Less:				
Charitable expenditure				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable donations		113,414	**113,414**	202,632
Card machine renrtals		971	**971**	1,106
Printing		245	**245**	0
Advertising		343	**343**	0
Governance	3	1,020	**1,020**	1,020
Bank charges and interest		66	**66**	103
		116,059	**116,059**	204,861
Reconciliation of funds				
Net (deficit) / surplus for the year		1,102	**1,102**	(1,837)
Total funds brought forward		(1,556)	**(1,556)**	281
Total funds carried forward		(454)	**(454)**	(1,556)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The attached notes form part of these accounts.

Balance Sheet
At 31 March 2023

	Notes	**2023 £**	**2023 £**	*2022 £*	*2022 £*
Cash at Bank		**1,516**		414	
Current Assets		**1,516**		414	
Accruals	*5*	**(1,970)**		(1,450)	
Current Liabilities		**(1,970)**		(1,450)	
			(454)		(1,036)
Net current liabilities			**(454)**		281
Net Assets					
Unrestricted			**(454)**		281
Accumulated Funds			**(454)**		281

Approved by the Trustees on 17 January 2024 and signed on behalf of them all.

Trustee Y Wosner

The attached notes form part of these accounts.

Notes To The Accounts

1) Principal Accounting Policies

Basis of Accounting

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP effective 1 January 2015).

Cash Flow

The accounts do not include a cashflow statement because the charity is a small reporting entity and is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

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

Resources Expended

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.
Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.
The irrecoverable element of VAT is included with the item of expense to which it relates.

2) Taxation

The Charitable organisation is exempt from taxation on its charitable activities.

	£ 2023	£ 2022
3) Governance		
Independent Examiner fee		
Fees payable to the independent examiner for:		
independent examination of the financial statements	**1,020**	1,020
4) Creditors		
Accruals	**1,020**	1,170
Other creditors	**950**	800
	1,970	1,970

5) Charitable Donations

All charitable donations were distributed to beneficiaries who required help during the year.

Accounts

British Friends of Mishan L'Choleh

Annual Report and
Financial Statements

For year ended
31 March 2022

Charity Number
1112558

Whiteside & Davies Accountants
158 Cromwell Road
Salford M6 6DE

British Friends of Mishan L'choleh
Charity Commission Number 1112558
Financial Statements
For Year Ended 31 March 2022

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Charity Information

Board of Trustees

Administration Address

1 Canarvon Street
Salford
Manchester M7 4QH

Charity Number

1112558

Independent Examiner

David Pollak
Whiteside & Davies Accountants
158 Cromwell Road
Salford M6 6DE

Report of the Trustees

Status and Administration

The Charity constituted by trust deed, dated 11th May 2005 amended 11th December 2005 , and is a registered charity.

Trustees

The Trustees in office throughout the year were Mr Y Wosner,Mr Y Cohen Mr M Zwiebel and Mr Aron Shprecher.

No trustee nor any person connected with them received any remuneration during the year.

Charitable Objects

The objects of the charity are:

The relief of poverty amongst persons in need and hardship in particular but not exclusively in the Jewish Community, the advancement of education according to the beliefs and values of the orthodox Jewish faith and the advancement of the Jewish orthodox religion.

The charity raises funds in the UK to make grants to both individuals and organisations.

In particular the Mishan L'Choleh institution in Israel. Further details of this institution can be found on their website https://mishan.co/

The Charity is committed to the aim of providing public benefit and the Trustees have considered the Charity Commission's published guidance on public benefit.

Donations received

Donations received during the year amount to £203,024 (2021: £139,424).The trustees made use of the reserves to cover its costs and grants paid.

Grants and Donations

We are proud to state that the funds are being utilized to provide maximum benefit possible to as many beneficiaries as possible.

Reserves Policy

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

Financial review

The trustees feel that the activity and surplus reflects the increased profile and standing within the local community. The impact for future years' expenditure is self evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

During the year the charity distributed £202,632 in donations.

Mishan Le Choleh	200,900
Mekadshei Shevei COne-time help	1,732
	202,632

Report of the Trustees (continued)

Risk Management

The process of examining the risks to which the Charity is exposed is ongoing and the trustees are planning to further develop systems to monitor and control these risks in order to lessen their potential impact on the Charity

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

a. Select suitable accounting policies and apply them consistently.
b. Make judgments and estimates that are reasonable and prudent.
c. Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

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

Approved by The Trustees on 22 January 2023

Y Wosner

Independent Examiner's Report to the Trustees

I report on the financial statements of British Friends of Mishan L'Choleh for the year ended 31 March 2022

Respective Responsibilities of Governors 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, 145 and 145(5) 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 Report
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.

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.

David Pollak
Whiteside & Davies Accountants
158 Cromwell Road
Salford
M6 6DE

British Friends of Mishan L'choleh
Charity Commission Number 1112558
Financial Statements
For Year Ended 31 March 2022

Statement of Financial Activities

	Notes	Unrestricted funds £	**2022 Total £**	2021 Total £
Incoming Resources				
Donations received		203,024	**203,024**	139,424
		203,024	**203,024**	139,424
Net incoming resources available for charitable application		203,024	**203,024**	139,424
Less:				
Charitable expenditure				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable donations		202,632	**202,632**	140,000
Card machine renrtals		1,106	**1,106**	0
Governance	3	1,020	**1,020**	500
Bank charges and interest		103	**103**	126
		204,861	**204,861**	140,626
Reconciliation of funds				
Net (deficit) / surplus for the year		(1,837)	**(1,837)**	(1,202)
Total funds brought forward		281	**281**	1,483
Total funds carried forward		(1,556)	**(1,556)**	281

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The attached notes form part of these accounts.

British Friends of Mishan L'choleh
Charity Commission Number 1112558
Financial Statements
For Year Ended 31 March 2022

Balance Sheet
At 31 March 2022

	Notes	**2022 £**	**2022 £**	*2021 £*	*2021 £*
Cash at Bank		**414**		1,731	
Current Assets		**414**		1,731	
Accruals	*5*	**(1,970)**		(1,450)	
Current Liabilities		**(1,970)**		(1,450)	
			(1,556)		281
Net current liabilities			**(1,556)**		281
Net Assets					
Unrestricted			**(1,556)**		281
Accumulated Funds			**(1,556)**		281

Approved by the Trustees on 22 January 2023 and signed on behalf of them all.

Trustee Y Wosner

The attached notes form part of these accounts.

Notes To The Accounts

1) Principal Accounting Policies

Basis of Accounting

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP effective 1 January 2015).

Cash Flow

The accounts do not include a cashflow statement because the charity is a small reporting entity and is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

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

Resources Expended

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.
Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.
The irrecoverable element of VAT is included with the item of expense to which it relates.

2) Taxation

The Charitable organisation is exempt from taxation on its charitable activities.

	£ 2022	£ 2021
3) Governance		
Independent Examiner fee		
Fees payable to the independent examiner for:		
independent examination of the financial statements	**1,020**	500
4) Creditors		
Accruals	**1,170**	700
Other creditors	**800**	750
	1,970	1,450

5) Charitable Donations

All charitable donations were distributed to beneficiaries who required help during the year.

BRITISH FRIENDS OF MISHAN L'CHOLEH

England & Wales - Charity number 1112558

Accounts

British Friends of Mishan L'Choleh

Annual Report and
Financial Statements

For year ended
31 March 2021

Charity Number
1112558

Accounts & Business Solutions ltd
158 Cromwell Road
Salford M6 6DE

British Friends of Mishan L'choleh

Charity Commission Number 1112558
Financial Statements
For Year Ended 31 March 2021

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Board of Trustees

Administration Address

1 Canarvon Street
Salford
Manchester M7 4QH

Charity Number

1112558

Independent Examiner

David Pollak
Accounts & Business Solutions ltd
158 Cromwell Road
Salford M6 6DE

Report of the Trustees

Status and Administration

The Charity constituted by trust deed, dated 11th May 2005 amended 11th December 2005 , and is a registered charity.

Trustees

The Trustees in office throughout the year were Mr Y Wosner,Mr Y Cohen Mr M Zwiebel and Mr Aron Shprecher.

No trustee nor any person connected with them received any remuneration during the year.

Charitable Objects

The objects of the charity are:

The relief of poverty amongst persons in need and hardship in particular but not exclusively in the Jewish Community, the advancement of education according to the beliefs and values of the orthodox Jewish faith and the advancement of the Jewish orthodox religion.

The charity raises funds in the UK to make grants to both individuals and organisations.

The Charity is committed to the aim of providing public benefit and the Trustees have considered the Charity Commission's published guidance on public benefit.

Donations received

Donations received during the year amount to £139,424 (2020: £181,589).The trustees made use of the reserves to cover its costs and grants paid.

Grants and Donations

We are proud to state that the funds are being utilized to provide maximum benefit possible to as many beneficiaries as possible.

Reserves Policy

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

Financial review

The trustees feel that the activity and surplus reflects the increased profile and standing within the local community. The impact for future years' expenditure is self evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

During the year the charity distributed £140,000 in donations.

Report of the Trustees (continued)

Risk Management

The process of examining the risks to which the Charity is exposed is ongoing and the trustees are planning to further develop systems to monitor and control these risks in order to lessen their potential impact on the Charity

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

a. Select suitable accounting policies and apply them consistently.
b. Make judgments and estimates that are reasonable and prudent.
c. Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

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

Approved by The Trustees on 27 January 2022

Y Wosner

Independent Examiner's Report to the Trustees

I report on the financial statements of British Friends of Mishan L'Choleh for the year ended 31 March 2021

Respective Responsibilities of Governors 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, 145 and 145(5) 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,
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Basis of Independent Examiner's Report
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.

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   - 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.

David Pollak
Accounts & Business Solutions ltd
158 Cromwell Road
Salford
M6 6DE

British Friends of Mishan L'choleh
Charity Commission Number 1112558
Financial Statements
For Year Ended 31 March 2021

Statement of Financial Activities

	Notes	Unrestricted funds £	**2021 Total £**	2020 Total £
Incoming Resources				
Donations received		139,424	**139,424**	181,589
		139,424	**139,424**	181,589
Net incoming resources available for charitable application		139,424	**139,424**	181,589
Less:				
Charitable expenditure				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable donations		140,000	**140,000**	186,430
professional		0	**0**	1,680
Governance	*3*	500	**500**	500
Bank charges and interest		126	**126**	570
		140,626	**140,626**	189,180
Reconciliation of funds				
Net (deficit) / surplus for the year		(1,202)	**(1,202)**	(7,591)
Total funds brought forward		1,483	**1,483**	9,074
Total funds carried forward		281	**281**	1,483

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The attached notes form part of these accounts.

British Friends of Mishan L'choleh
Charity Commission Number 1112558
Financial Statements
For Year Ended 31 March 2021

Balance Sheet
At 31 March 2021

	Notes	***2021***	***2021***	*2020*	*2020*
		£	***£***	*£*	*£*
Cash at Bank		**1,731**		2,933	
Current Assets		**1,731**		2,933	
Accruals	*5*	**(1,450)**		(1,450)	
Current Liabilities		**(1,450)**		(1,450)	
			281		1,483
Net current liabilities			**281**		1,483
Net Assets					
Unrestricted			**281**		1,483
Accumulated Funds			**281**		1,483

Approved by the Trustees on 27 January 2022 and signed on behalf of them all.

Trustee Y Wosner

The attached notes form part of these accounts.

Notes To The Accounts

1) Principal Accounting Policies

Basis of Accounting

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP effective 1 January 2015).

Cash Flow

The accounts do not include a cashflow statement because the charity is a small reporting entity and is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

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

Resources Expended

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.

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

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

2) Taxation

The Charitable organisation is exempt from taxation on its charitable activities.

	£ 2021	£ 2020
3) Governance		
Independent Examiner fee		
Fees payable to the independent examiner for:		
independent examination of the financial statements	**500**	500
4) Creditors		
Accruals	**700**	700
Other creditors	**750**	750
	1,450	1,450

5) Charitable Donations

All charitable donations were distributed to beneficiaries who required help during the year.