

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025
FOR
THE EMMES FOUNDATION**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

THE EMMES FOUNDATION
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 7

THE EMMES FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of The Emmes Foundation as approved by the Charity Commission is to support general charitable purposes for the benefit of the public. This is achieved primarily through the provision of grants to charitable organisations.

Public benefit

The Trustees consider that they have complied with Section 17 of the Charities Act 2011 with regard to the guidance on public benefit published by the Charity Commission, as indicated in the summaries of activities achievements and performance below.

Grantmaking

Grants are made to charitable institutions after it has been satisfied that payments will accord with the objectives of the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the charity's total income was £138,502 (2024: £105,000) and grants totalling £161,662 (2024: £80,028) were made to charitable organisations. Other charitable costs amounted to £7,250 (2024: £1,500) resulting in a deficit for year of £30,411 (2024: £23,472 surplus). Total funds at the end of the financial year were £86,236 (2024: £116,647).

Internal and external factors

There are no specific factors to report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have considered the various risks that they are exposed to, as per below, and have taken the steps indicated to minimise risk as set out in this report.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1117427

Principal address

16 Ingram Avenue
London
NW11 6TL

Trustees

Mr M H Samuels
Mrs C G Samuels
Mrs B Davis

Independent Examiner

Mr Danny Fine, FCA
Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

THE EMMES FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025

Approved by order of the board of trustees on 26 January 2026 and signed on its behalf by:

Mr M H Samuels - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE EMMES FOUNDATION

Independent examiner's report to the trustees of The Emmes Foundation

I report to the charity trustees on my examination of the accounts of The Emmes Foundation (the Trust) for the year ended 5 April 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Mr Danny Fine, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

26 January 2026

THE EMMES FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	<u>138,501</u>	<u>105,000</u>
EXPENDITURE ON		
Charitable activities		
Grants to institutions	161,662	80,028
Other charitable activities	<u>7,250</u>	<u>1,500</u>
Total	<u>168,912</u>	<u>81,528</u>
NET INCOME/(EXPENDITURE)	(30,411)	23,472
RECONCILIATION OF FUNDS		
Total funds brought forward	<u>116,647</u>	<u>93,175</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>86,236</u></u>	<u><u>116,647</u></u>

The notes form part of these financial statements

THE EMMES FOUNDATION

**BALANCE SHEET
5 APRIL 2025**

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Investment property	4	7,500	7,500
CURRENT ASSETS			
Debtors	5	67,339	219,405
Cash at bank		<u>21,777</u>	<u>4,422</u>
		89,116	223,827
CREDITORS			
Amounts falling due within one year	6	(10,380)	(114,680)
NET CURRENT ASSETS		<u>78,736</u>	<u>109,147</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		86,236	116,647
NET ASSETS/(LIABILITIES)		<u>86,236</u>	<u>116,647</u>
FUNDS			
Unrestricted funds		<u>86,236</u>	<u>116,647</u>
TOTAL FUNDS		<u>86,236</u>	<u>116,647</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2026 and were signed on its behalf by:

Mr M H Samuels - Trustee

THE EMMES FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. GRANTS PAYABLE

	2025	2024
	£	£
Grants to institutions	<u>161,662</u>	<u>80,028</u>

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Grants to institutions	<u>161,662</u>	<u>80,028</u>

The total grants paid to institutions during the year was £161,662 (2024: £80,028). A summary of grants made to institutions during the year is as follows:

Name of charitable institution	Amount (£)
The Beis Nadvorne Charitable Trust	33,000
North London Welfare and Educational Foundation	29,250
King Edward VII's Hospital (Sister Agnes)	18,000
CML - Chevras Mo'oz Ladol	15,000
Camp Simcha	10,000
Beit Halochem UK	10,000

THE EMMES FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

2. GRANTS PAYABLE - continued

Friends of Beis Soroh Schneirer	7,260
Community Security Trust	5,000
The Kisharon Charitable Trust	5,000
Other	29,152
Total	161,662

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

4. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 6 April 2024	
and 5 April 2025	<u>7,500</u>
NET BOOK VALUE	
At 5 April 2025	<u>7,500</u>
At 5 April 2024	<u>7,500</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments and accrued income	<u>67,339</u>	<u>219,405</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>10,380</u>	<u>114,680</u>

7. RELATED PARTY DISCLOSURES

All donations received the by charity during the financial year were donations from trustees. These donations were freely given and were made without conditions attached. No other related party transactions occurred during the year. The trustees received no remuneration or other benefits during the financial year. The charity operates from the premises of one of the trustees but no expenses were reimbursed.