

**FRIENDS OF YESHIVOS IMREI YOSEF
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

FRIENDS OF YESHIVOS IMREI YOSEF
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FRIENDS OF YESHIVOS IMREI YOSEF
Trustees' Report For The Year Ended 31 October 2025

The trustees present their report and the financial statements for the year ended 31 October 2025.

Objectives and Activities

Aims and Objectives

- 1) The advancement of the Orthodox Jewish faith
- 2) the advancement of Orthodox Jewish Religious education in particular but not exclusively by supporting the charitable activities of the Organisation, and
- 3) such other purposes as are charitable according to English law

Public Benefit

Due to the generous support of its Funders, the Charity has continued to run its Charitable Activities, which benefited the most vulnerable members of society.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Mr Samuel Lipschitz - Trustee
Mr Hershel Lipsitz - Trustee
Mr Chaskal Lipshitz - Trustee

Charity Number

1121259

Principal Address

62 Rostrevor Avenue
London
N15 6LP

Independent Examiner

C Rosen

FRIENDS OF YESHIVOS IMREI YOSEF
Trustees' Report (continued)
For The Year Ended 31 October 2025

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Samuel Lipschitz

Trustee

5th July 2026

Mr Chaskal Lipshitz

Trustee

FRIENDS OF YESHIVOS IMREI YOSEF
Independent Examiner's Report to the Trustees of FRIENDS OF YESHIVOS IMREI YOSEF
For The Year Ended 31 October 2025

I report to the trustees on my examination of the accounts of FRIENDS OF YESHIVOS IMREI YOSEF (the Trust) for the year ended 31 October 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 2011 Act and in carrying out my examination, I have followed 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 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 contents 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.

C Rosen
5th July 2026

FRIENDS OF YESHIVOS IMREI YOSEF
Statement of Financial Activities
For The Year Ended 31 October 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	26,428	19,655
EXPENDITURE ON:			
Raising funds	4	(27,019)	(19,436)
NET (EXPENDITURE)/INCOME		(591)	219
NET MOVEMENT IN FUNDS		(591)	219
RECONCILIATION OF FUNDS:			
Total funds brought forward		775	556
TOTAL FUNDS CARRIED FORWARD	9	184	775

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

FRIENDS OF YESHIVOS IMREI YOSEF
Balance Sheet
As At 31 October 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		334	775
		334	775
Creditors: Amounts Falling Due Within One Year	8	(150)	-
NET CURRENT ASSETS (LIABILITIES)		184	775
TOTAL ASSETS LESS CURRENT LIABILITIES		184	775
NET ASSETS		184	775
FUNDS OF THE CHARITY			
Unrestricted Funds		184	775
TOTAL FUNDS	9	184	775

On behalf of the board

Mr Samuel Lipschitz
Trustee
5th July 2026

Mr Hershel Lipsitz
Trustee

Mr Chaskal Lipshitz
Trustee

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

FRIENDS OF YESHIVOS IMREI YOSEF

Notes to the Financial Statements

For The Year Ended 31 October 2025

1. General Information

FRIENDS OF YESHIVOS IMREI YOSEF is an unincorporated charity registered with the Charity Commission, registered charity number 1121259. The principal address is 62 Rostrevor Avenue, London, N15 6LP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable. Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

2.3. Resources Expended

Governance 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.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	26,428	19,655

4. Analysis of Expenditure

	2025
	Support costs
	(see note 5)
	£
Raising funds	27,019
	2024
	Support costs
	(see note 5)
	£
Raising funds	19,436

FRIENDS OF YESHIVOS IMREI YOSEF
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2025

5. Support Costs

	2025
	Raising funds
	£
General administration	26,869
Governance costs	150
	<u>27,019</u>
	<u><u>27,019</u></u>
	2024
	Raising funds
	£
General administration	19,436
	<u>19,436</u>

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	150	-
	<u>150</u>	<u>-</u>

7. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	150	-
	<u>150</u>	<u>-</u>

9. Movement in Funds

	As at 1 November 2024	Income	Expenditure	As at 31 October 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	775	26,428	(27,019)	184
	<u>775</u>	<u>26,428</u>	<u>(27,019)</u>	<u>184</u>
Total funds	<u>775</u>	<u>26,428</u>	<u>(27,019)</u>	<u>184</u>

FRIENDS OF YESHIVOS IMREI YOSEF
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2025

	As at 1 November 2023	Income	Expenditure	As at 31 October 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	556	19,655	(19,436)	775
Total funds	556	19,655	(19,436)	775

10. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£

11. Related Party Disclosures

FRIENDS OF YESHIVOS IMREI YOSEF
Detailed Statement of Financial Activities
For The Year Ended 31 October 2025

	2025	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	26,428	19,655
	<u>26,428</u>	<u>19,655</u>
	26,428	19,655
EXPENDITURE ON:		
Raising funds		
Charitable donations	(26,869)	(19,436)
Independent examiner's fees	(150)	-
	<u>(27,019)</u>	<u>(19,436)</u>
	(27,019)	(19,436)
NET (EXPENDITURE)/INCOME	<u>(591)</u>	<u>219</u>