

**OZAR LENETZROCHIM LIMITED  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**Ozar Lenetzrochim Limited**  
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**Ozar Lenetzrochim Limited**  
**Company No. 07292019**  
**Trustees' Report For The Year Ended 30 June 2025**

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The trustees present their report and the financial statements for the year ended 30 June 2025.

## **Objectives and Activities**

### **Aims and Objectives**

The charity's objective is to promote the advancement of education and learning of the Orthodox Jewish Faith, and the relief of poverty, the provision of food and drink, and wedding assistance, and such other purposes as recognised by English Law as charitable aims of the charity, including the issues it seeks to address and the changes or differences it seeks to make through its activities. The above objectives were continued with during the year.

### **Public Benefit**

The trustees confirm their compliance with the duty to have regard to the Public Benefit guidance requirements of Section 17 of the Charities Act 2011 published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

## **Achievements and Performance**

### **Main Achievements**

The charity has continued to offer assistance through education, support for the poor, medical provision, wedding assistance and learning of the Jewish faith.

## **Financial Review**

### **Financial Position**

The financial results of the Charity's activities for the year reflected in the attached financial statements together with the notes thereon.

## **Structure, Governance and Management**

### **Governing Document**

The Charity is constituted by trust deed dated 22nd June 2010 and is a registered charity.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **Reference and Administrative Details**

### **Trustees**

Mr Moshe Edelstein  
Mr Boruch Roth  
Mrs Rifkah Roth

### **Charity Number**

1137012

### **Company Number**

07292019

**Ozar Lenetzrochim Limited  
Trustees' Report (continued)  
For The Year Ended 30 June 2025**

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**Principal Address**

103 High Street  
Waltham Cross  
Hertfordshire  
EN8 7AN

**Independent Examiner**

Charles Goldstein FCA  
Brindley Goldstein Limited  
103 High Street  
Waltham Cross  
EN8 7AN

**Ozar Lenetzrochim Limited  
Trustees' Report (continued)  
For The Year Ended 30 June 2025**

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**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

*B. Roth*

Mr Boruch Roth  
Trustee

13th March 2026

**Ozar Lenetzrochim Limited**  
**Independent Examiner's Report to the Trustees of Ozar Lenetzrochim Limited**  
**For The Year Ended 30 June 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Charles Goldstein FCA  
13th March 2026  
Brindley Goldstein Limited  
103 High Street  
Waltham Cross  
EN8 7AN

**Ozar Lenetzrochim Limited**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 30 June 2025**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted</b>	<b>Unrestricted</b>
		<b>funds</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>			
Charitable activities:			
Donations receivable		431,281	688,799
<b>EXPENDITURE ON:</b>			
Charitable activities	<b>3</b>	<u>(423,901)</u>	<u>(689,102)</u>
NET INCOME/(EXPENDITURE)		7,380	(303)
NET MOVEMENT IN FUNDS		<u>7,380</u>	<u>(303)</u>
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		(1,200)	(897)
TOTAL FUNDS CARRIED FORWARD	<b>9</b>	<u><u>6,180</u></u>	<u><u>(1,200)</u></u>

The notes on pages 8 to 12 form part of these financial statements.

**Ozar Lenetzrochim Limited**  
**Balance Sheet**  
**As At 30 June 2025**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted</b>	<b>Total funds</b>
	<b>Notes</b>	<b>funds</b>	
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		7,500	-
		7,500	-
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	<b>(1,320)</b>	<b>(1,200 )</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<b>6,180</b>	<b>(1,200 )</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>6,180</b>	<b>(1,200 )</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>6,180</b>	<b>(1,200 )</b>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		6,180	(1,200)
<b>TOTAL FUNDS</b>	<b>9</b>	<b>6,180</b>	<b>(1,200)</b>

For the year ending 30 June 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

*B. Roth*

Mr Boruch Roth  
Trustee  
13th March 2026



**Ozar Lenetzrochim Limited**  
**Cash Flow Statement**  
**For The Year Ended 30 June 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash generated from operations	<b>1</b>	7,500	897
Further item of operating activities		-	(897)
Net cash generated from operating activities		<u>7,500</u>	<u>-</u>
Increase in cash and cash equivalents		7,500	-
Cash and cash equivalents at beginning of year	<b>2</b>	-	-
Cash and cash equivalents at end of year	<b>2</b>	<u>7,500</u>	<u>-</u>

**Ozar Lenetzrochim Limited**  
**Notes to the Cash Flow Statement**  
**For The Year Ended 30 June 2025**

**1. Reconciliation of income/(expenditure) to cash generated from operations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure)	7,380	(303)
Movements in working capital:		
Increase in trade and other creditors	120	1,200
Net cash generated from operations	<u>7,500</u>	<u>897</u>

**2. Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>7,500</u>	<u>-</u>

**3. Analysis of changes in net funds**

	<b>As at 1 July 2024</b>	<b>Cash flows</b>	<b>As at 30 June 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>-</u>	<u>7,500</u>	<u>7,500</u>

## **1. General Information**

Ozar Lenetzrochim Limited is a company limited by guarantee, incorporated in England & Wales, registered number 07292019 and registered charity number 1137012. The registered office is .

## **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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

### **2.2. Fund Accounting**

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

### **2.3. 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.

### **2.4. 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.

### **2.5. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

**Ozar Lenetzrochim Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

**2.6. 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. Analysis of Expenditure**

	<b>2025</b>		
	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 4 )	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure on charitable activities	423,231	670	423,901
	<b>2024</b>		
	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 4 )	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure on charitable activities	685,669	3,433	689,102

**4. Support Costs**

	<b>2025</b> <b>Expenditure on charitable activities</b> <b>£</b>
<b>General administration</b>	
Independent examination fees	660
Bank charges	10
	<u>670</u>
	<b>2024</b> <b>Expenditure on charitable activities</b> <b>£</b>
<b>General administration</b>	
Insurance	150
Travel expenses	1,056
Accountancy fees	660
Bank charges	914
Advertising	433
Stationery & postage	220
	<u>3,433</u>

**5. Independent Examiner's Remuneration**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Independent examination of the financial statements	660	660
	<u>660</u>	<u>660</u>

**6. Average Number of Employees**

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

**Ozar Lenetzrochim Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

**7. Tangible Assets**

	<b>Fixtures &amp; Fittings £</b>
<b>Cost</b>	
As at 1 July 2024	1,175
As at 30 June 2025	<u>1,175</u>
<b>Depreciation</b>	
As at 1 July 2024	1,175
As at 30 June 2025	<u>1,175</u>
<b>Net Book Value</b>	
As at 30 June 2025	<u>-</u>
As at 1 July 2024	<u>-</u>

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	660	540
Accruals and deferred income	660	660
	<u>1,320</u>	<u>1,200</u>

**9. Movement in Funds**

	As at 1 July 2024	Income	Expenditure	As at 30 June 2025
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	(1,200)	431,281	(423,901)	6,180
<b>Total funds</b>	(1,200)	431,281	(423,901)	6,180

	As at 1 July 2023	Prior year adjustment	Income	Expenditure	As at 30 June 2024
	£	£	£	£	£
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	-	(897)	688,799	(689,102)	(1,200)
<b>Total funds</b>	-	(897)	688,799	(689,102)	(1,200)

**10. Transactions with Trustees**

There were no expenses reimbursed to the trustees or paid directly to third parties during the year.

**11. Related Party Disclosures**

There were no related party transactions during the year.

**12. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Ozar Lenetzrochim Limited**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations receivable</b>		
Income from charitable activities	431,281	688,799
	<u>431,281</u>	<u>688,799</u>
	431,281	688,799
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
Maintenance & Support of the Poor	(376,538)	(516,363)
Educational Assistance	(42,644)	(92,509)
Medical Assistance	(2,000)	(13,006)
Religious Advancement	(2,050)	(60,128)
Fundraising costs	-	(3,663)
Travel expenses	-	(1,056)
Insurance	-	(150)
Printing, postage and stationery	-	(220)
Advertising and marketing costs	-	(433)
Independent examiner's fees	(660)	(660)
Bank charges	(10)	(914)
	<u>(423,901)</u>	<u>(689,102)</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b><u>7,380</u></b>	<b><u>(303)</u></b>