

REGISTERED COMPANY NUMBER: 07727158 (England and Wales)
REGISTERED CHARITY NUMBER: 1145806

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
British Friends Of Neve Institute Of Tzf

London Accounting Group Ltd
5 North End Road
London
NW11 7RJ

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for the Year Ended 31 August 2025**

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**Report of the Trustees
for the Year Ended 31 August 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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 objects of the charity are to advance religion in accordance with the Orthodox Jewish recognised under English Law. The charity makes grants to individuals and institutions in order to relief the sick and needy. All the incomes received during the year were from kind donations from individuals and institutions.

Public benefit

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has achieved its objectives during the year by supporting charitable causes and by maximising income from its available resources with the minimum of risk.

Internal and external factors

The trustees have made a full assessment of the internal and external factors that may affect these financial statements and do not deem any factors material enough to have an impact.

FINANCIAL REVIEW

Financial position

The charity is satisfied that it maximised the income it received by way of donations from various sources. It is also happy to have been able to make substantial grants to further its main objects.

FUTURE PLANS

The trustees plan for the charity to continue its charitable activities in a similar way to the current year, and hopes to be able to expand on its current base of donors so that the charity can increase its future charitable activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is a charitable company limited by guarantee and was set up on the 3 August 2011. It is governed by a Memorandum and Articles of Association.

Recruitment and appointment of new trustees

No new trustees were appointed during the year. Should there be a need for a new trustee, the existing trustee will appoint the new trustee.

Organisational structure

The charity is managed exclusively by the trustees.

Induction and training of new trustees

The charity's trustees periodically evaluate possible training requirements to best suit the charity's objectives.

Training will be given by in-house services and these will be available to existing and new trustees on an ad hoc or demand basis.

**Report of the Trustees
for the Year Ended 31 August 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures manage any perceived risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07727158 (England and Wales)

Registered Charity number

1145806

Registered office

25 Portland Avenue
London
N16 6HD

Trustees

E Feldman Director
B Z Feldman Director
R N Lipschitz Director

Company Secretary

A Lipschitz

Independent Examiner

London Accounting Group Ltd
5 North End Road
London
NW11 7RJ

Approved by order of the board of trustees on 5 November 2025 and signed on its behalf by:

E Feldman - Trustee

**Independent Examiner's Report to the Trustees of
British Friends Of Neve Institute Of Tzf**

Independent examiner's report to the trustees of British Friends Of Neve Institute Of Tzf ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's 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

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.

Samuel Feigenblatt ACCA

London Accounting Group Ltd
5 North End Road
London
NW11 7RJ

Date:

British Friends Of Neve Institute Of Tzf

**Statement of Financial Activities
for the Year Ended 31 August 2025**

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		73,088	90,042
EXPENDITURE ON			
Raising funds		5,170	2,342
Charitable activities			
Costs of generating voluntary income		73,843	78,009
Other		1,310	1,416
Total		80,323	81,767
NET INCOME/(EXPENDITURE)		(7,235)	8,275
RECONCILIATION OF FUNDS			
Total funds brought forward		(43,025)	(51,300)
TOTAL FUNDS CARRIED FORWARD		(50,260)	(43,025)

The notes form part of these financial statements

British Friends Of Neve Institute Of Tzf

Balance Sheet
31 August 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
FIXED ASSETS			
Tangible assets	5	33	39
CURRENT ASSETS			
Cash at bank		831	7,796
CREDITORS			
Amounts falling due within one year	6	(51,124)	(50,860)
NET CURRENT ASSETS/(LIABILITIES)		<u>(50,293)</u>	<u>(43,064)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(50,260)	(43,025)
NET ASSETS/(LIABILITIES)		<u>(50,260)</u>	<u>(43,025)</u>
FUNDS	8		
Unrestricted funds		<u>(50,260)</u>	<u>(43,025)</u>
TOTAL FUNDS		<u>(50,260)</u>	<u>(43,025)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 November 2025 and were signed on its behalf by:

E Feldman - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 August 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation 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. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	6	7
	<u> </u>	<u> </u>

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	90,042
EXPENDITURE ON	
Raising funds	2,342
Charitable activities	
Costs of generating voluntary income	78,009
Other	1,416
Total	81,767
NET INCOME	8,275
RECONCILIATION OF FUNDS	
Total funds brought forward	(51,300)
TOTAL FUNDS CARRIED FORWARD	(43,025)

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2024 and 31 August 2025	410
DEPRECIATION	
At 1 September 2024	371
Charge for year	6
At 31 August 2025	377
NET BOOK VALUE	
At 31 August 2025	33
At 31 August 2024	39

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Bank loans and overdrafts (see note 7)	50,000	50,000
Accrued expenses	1,124	860
	<u>51,124</u>	<u>50,860</u>

7. LOANS

An analysis of the maturity of loans is given below:

	31.8.25	31.8.24
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>50,000</u>	<u>50,000</u>

8. MOVEMENT IN FUNDS

	At 1/9/24	Net movement in funds	At 31/8/25
	£	£	£
Unrestricted funds			
General fund	(43,025)	(7,235)	(50,260)
	<u>(43,025)</u>	<u>(7,235)</u>	<u>(50,260)</u>
TOTAL FUNDS	<u>(43,025)</u>	<u>(7,235)</u>	<u>(50,260)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	73,088	(80,323)	(7,235)
	<u>73,088</u>	<u>(80,323)</u>	<u>(7,235)</u>
TOTAL FUNDS	<u>73,088</u>	<u>(80,323)</u>	<u>(7,235)</u>

Comparatives for movement in funds

	At 1/9/23	Net movement in funds	At 31/8/24
	£	£	£
Unrestricted funds			
General fund	(51,300)	8,275	(43,025)
	<u>(51,300)</u>	<u>8,275</u>	<u>(43,025)</u>
TOTAL FUNDS	<u>(51,300)</u>	<u>8,275</u>	<u>(43,025)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,042	(81,767)	8,275
TOTAL FUNDS	<u>90,042</u>	<u>(81,767)</u>	<u>8,275</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/23 £	Net movement in funds £	At 31/8/25 £
Unrestricted funds			
General fund	(51,300)	1,040	(50,260)
TOTAL FUNDS	<u>(51,300)</u>	<u>1,040</u>	<u>(50,260)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	163,130	(162,090)	1,040
TOTAL FUNDS	<u>163,130</u>	<u>(162,090)</u>	<u>1,040</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.