

KUPAT EZER LENISUIN BETH YISROEL

England & Wales - Charity number 1147263

Details

Status Registered

Legal form Trust

Registered 2012-05-15

Register [View on the Charity Commission register](#)

Contact

Address 30 Moresby Road
London
E5 9LF

Phone 02088065745

Activities

Objects: THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITH

Activities: Raising funds for Kupat Ezer Lenisuin Beth Yisroel - Israel

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£545,171	£576,443	£42,495	0
2024-04-30	£464,005	£421,326	-	-
2023-04-30	£414,432	£432,568	-	-
2022-04-30	£402,730	£370,986	-	-
2021-04-30	£147,454	£199,968	-	-

Trustees

Name	Role	Appointed
ISIAH TRAUBE	Chair	2012-04-04
JACOB GOLDMAN		2012-04-04
Sheldon Morgenstern		2012-04-04

KUPAT EZER LENISUIN BETH YISROEL

England & Wales - Charity number 1147263

Accounts

KUPAT EZER LENISUIN BETH YISROEL
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

KUPAT EZER LENISUIN BETH YISROEL

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FOR THE YEAR ENDED 30 APRIL 2025**

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KUPAT EZER LENISUIN BETH YISROEL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 APRIL 2025**

TRUSTEES	Mr I Traube Mr J Goldman Mr S Morgenstern
PRINCIPAL ADDRESS	30 Moresby Road London E5 9LF
REGISTERED CHARITY NUMBER	1147263
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

KUPAT EZER LENISUIN BETH YISROEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 30 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).

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is the advancement of the Orthodox Jewish Faith.

The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

FINANCIAL REVIEW

Review of activities and achievements

The trustees are pleased with results for the year. Two functions were held during the year which led to a substantial increase in donations and the trustees were able to increase grantmaking.

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. The charity had a deficit for the year of £31,272 (2024 - Surplus of £42,679). Reserves at the year end stood at £42,495 (2024 - £73,767).

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by Deed of Trust dated 11 December 2011.

Organisational structure

The power to appoint new trustees is vested in the continuing board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have confirmed that there are no major risks to which the charity is exposed.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

KUPAT EZER LENISUIN BETH YISROEL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025**

TRUSTEES' RESPONSIBILITY STATEMENT - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 6 August 2025 and signed on its behalf by:

Mr I Traube - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KUPAT EZER LENISUIN BETH YISROEL

Independent examiner's report to the trustees of Kupat Ezer Lenisuin Beth Yisroel

I report to the charity trustees on my examination of the accounts of Kupat Ezer Lenisuin Beth Yisroel (the Trust) for the year ended 30 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 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.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

6 August 2025

KUPAT EZER LENISUIN BETH YISROEL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		545,171	464,005
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		45,826	18,621
Charitable activities	2		
Grant making		526,834	399,901
Support costs		3,783	2,804
		<hr/>	<hr/>
Total		576,443	421,326
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(31,272)	42,679
RECONCILIATION OF FUNDS			
Total funds brought forward		73,767	31,088
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>42,495</u>	<u>73,767</u>

The notes form part of these financial statements

KUPAT EZER LENISUIN BETH YISROEL

BALANCE SHEET 30 APRIL 2025

	Notes	2025 Total funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		44,055	75,087
CREDITORS			
Amounts falling due within one year	6	(1,560)	(1,320)
NET CURRENT ASSETS		<u>42,495</u>	<u>73,767</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		42,495	73,767
NET ASSETS		<u>42,495</u>	<u>73,767</u>
FUNDS			
Unrestricted funds		<u>42,495</u>	<u>73,767</u>
TOTAL FUNDS		<u>42,495</u>	<u>73,767</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 August 2025 and were signed on its behalf by:

Mr I Traube - Trustee

KUPAT EZER LENISUIN BETH YISROEL

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 APRIL 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(31,032)	42,859
Net cash (used in)/provided by operating activities		(31,032)	42,859
Change in cash and cash equivalents in the reporting period		(31,032)	42,859
Cash and cash equivalents at the beginning of the reporting period		75,087	32,228
Cash and cash equivalents at the end of the reporting period		44,055	75,087

The notes form part of these financial statements

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 APRIL 2025**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(31,272)	42,679
Adjustments for:		
Increase in creditors	240	180
Net cash (used in)/provided by operations	<u>(31,032)</u>	<u>42,859</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.24	Cash flow	At 30.4.25
	£	£	£
Net cash			
Cash at bank	75,087	(31,032)	44,055
	<u>75,087</u>	<u>(31,032)</u>	<u>44,055</u>
Total	<u>75,087</u>	<u>(31,032)</u>	<u>44,055</u>

KUPAT EZER LENISUIN BETH YISROEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 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.

Donations are included in full when received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Taxation

The charity is exempt from tax on its charitable activities.

Going concern

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

2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Grant making	526,834	-	526,834
Support costs	-	3,783	3,783
	<u>526,834</u>	<u>3,783</u>	<u>530,617</u>

3. GRANTS PAYABLE

	2025 £	2024 £
Grant making	<u>526,834</u>	<u>399,901</u>

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

	2025 £	2024 £
Advancement of religion	<u>526,834</u>	<u>399,901</u>

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

3. GRANTS PAYABLE - continued

Hamerkaz Lepituach	187,966
Keren Ezer Lenisuin - Israel	338,868
	<u>526,834</u>

4. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Support costs	1,869	1,914	3,783
	<u>1,869</u>	<u>1,914</u>	<u>3,783</u>

Support costs, included in the above, are as follows:

Finance

	2025 Support costs		2024 Total activities
	£		£
Bank charges	1,869		1,484
	<u>1,869</u>		<u>1,484</u>

Governance costs

	2025 Support costs		2024 Total activities
	£		£
Independent examiner's fee	480		480
Independent examiner's other fees	1,080		840
General expenses	354		-
	<u>1,914</u>		<u>1,320</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	1,560	1,320

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

KUPAT EZER LENISUIN BETH YISROEL

England & Wales - Charity number 1147263

Accounts

KUPAT EZER LENISUIN BETH YISROEL
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

Sugarwhite Meyer Accountants Ltd
First Floor
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KUPAT EZER LENISUIN BETH YISROEL

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FOR THE YEAR ENDED 30 APRIL 2024**

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KUPAT EZER LENISUIN BETH YISROEL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 APRIL 2024**

TRUSTEES	Mr I Traube Mr J Goldman Mr S Morgenstern
PRINCIPAL ADDRESS	30 Moresby Road London E5 9LF
REGISTERED CHARITY NUMBER	1147263
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

KUPAT EZER LENISUIN BETH YISROEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2024

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. 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).

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is the advancement of the Orthodox Jewish Faith.

The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

FINANCIAL REVIEW

Review of activities and achievements

The trustees are pleased with results for the year. A function was held during the year which led to a substantial increase in donations and the trustees were able to increase grantmaking.

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. The charity had a surplus for the year of 42,679 (2023 - Deficit £18,136). Reserves at the year end stood at £73,767 (2023 - £31,088).

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by Deed of Trust dated 11 December 2011.

Organisational structure

The power to appoint new trustees is vested in the continuing board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have confirmed that there are no major risks to which the charity is exposed.

Approved by order of the board of trustees on 25 February 2025 and signed on its behalf by:

Mr I Traube - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KUPAT EZER LENISUIN BETH YISROEL

Independent examiner's report to the trustees of Kupat Ezer Lenisuin Beth Yisroel

I report to the charity trustees on my examination of the accounts of Kupat Ezer Lenisuin Beth Yisroel (the Trust) for the year ended 30 April 2024.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 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.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

25 February 2025

KUPAT EZER LENISUIN BETH YISROEL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		464,005	414,432
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		18,621	10,619
Charitable activities	2		
Grant making		399,901	419,244
Support costs		2,804	2,705
		<hr/>	<hr/>
Total		421,326	432,568
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		42,679	(18,136)
RECONCILIATION OF FUNDS			
Total funds brought forward		31,088	49,224
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>73,767</u>	<u>31,088</u>

The notes form part of these financial statements

KUPAT EZER LENISUIN BETH YISROEL

**BALANCE SHEET
30 APRIL 2024**

	Notes	2024 Total funds £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		75,087	32,228
CREDITORS			
Amounts falling due within one year	6	(1,320)	(1,140)
NET CURRENT ASSETS		<u>73,767</u>	<u>31,088</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		73,767	31,088
NET ASSETS		<u>73,767</u>	<u>31,088</u>
FUNDS			
Unrestricted funds		<u>73,767</u>	<u>31,088</u>
TOTAL FUNDS		<u>73,767</u>	<u>31,088</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 February 2025 and were signed on its behalf by:

Mr I Traube - Trustee

KUPAT EZER LENISUIN BETH YISROEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

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.

Donations are included in full when received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Taxation

The charity is exempt from tax on its charitable activities.

Going concern

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

2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Grant making	399,901	-	399,901
Support costs	-	2,804	2,804
	<u>399,901</u>	<u>2,804</u>	<u>402,705</u>

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

3. GRANTS PAYABLE

	2024	2023
	£	£
Grant making	399,901	419,244
	<u>399,901</u>	<u>419,244</u>

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

	2024	2023
	£	£
Advancement of religion	399,901	419,244
	<u>399,901</u>	<u>419,244</u>

Hamerkaz Lepituach	223,995	
Keren Ezer Lenisuin - Israel	175,906	

399,901

4. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Support costs	1,484	1,320	2,804
	<u>1,484</u>	<u>1,320</u>	<u>2,804</u>

Support costs, included in the above, are as follows:

Finance

	2024	2023
	Support costs	Total activities
	£	£
Bank charges	1,484	1,565
	<u>1,484</u>	<u>1,565</u>

Governance costs

	2024	2023
	Support costs	Total activities
	£	£
Independent examiner's fee	480	420
Independent examiner's other fees	840	720
	<u>1,320</u>	<u>1,140</u>

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	1,320	1,140
	<u>1,320</u>	<u>1,140</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

KUPAT EZER LENISUIN BETH YISROEL

England & Wales - Charity number 1147263

Accounts

KUPAT EZER LENISUIN BETH YISROEL
REPORT OF THE TRUSTEES AND
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Sugarwhite Meyer Accountants Ltd
First Floor
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KUPAT EZER LENISUIN BETH YISROEL

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KUPAT EZER LENISUIN BETH YISROEL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 APRIL 2023**

TRUSTEES	Mr I Traube Mr J Goldman Mr S Morgenstern
PRINCIPAL ADDRESS	30 Moresby Road London E5 9LF
REGISTERED CHARITY NUMBER	1147263
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

KUPAT EZER LENISUIN BETH YISROEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. 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).

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is the advancement of the Orthodox Jewish Faith.

The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

FINANCIAL REVIEW

Review of activities and achievements

The trustees are pleased with results for the year. A function was held during the year which led to a substantial increase in donations and the trustees were able to increase grantmaking.

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Free reserves at the year end were £31,088 (2022 - £49,224). There was a deficit for the year funded from the reserves held.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by Deed of Trust dated 11 December 2011.

Organisational structure

The power to appoint new trustees is vested in the continuing board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have confirmed that there are no major risks to which the charity is exposed.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

KUPAT EZER LENISUIN BETH YISROEL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2023**

TRUSTEES' RESPONSIBILITY STATEMENT - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 7 March 2024 and signed on its behalf by:

Mr I Traube - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KUPAT EZER LENISUIN BETH YISROEL

Independent examiner's report to the trustees of Kupat Ezer Lenisuin Beth Yisroel

I report to the charity trustees on my examination of the accounts of Kupat Ezer Lenisuin Beth Yisroel (the Trust) for the year ended 30 April 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

7 March 2024

KUPAT EZER LENISUIN BETH YISROEL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		414,432	402,730
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		10,619	10,202
Charitable activities	2		
Grant making		420,809	359,644
Support costs		1,140	1,140
		<hr/>	<hr/>
Total		432,568	370,986
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(18,136)	31,744
RECONCILIATION OF FUNDS			
Total funds brought forward		49,224	17,480
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>31,088</u>	<u>49,224</u>

The notes form part of these financial statements

KUPAT EZER LENISUIN BETH YISROEL

**BALANCE SHEET
30 APRIL 2023**

	Notes	2023 Total funds £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		32,228	50,364
CREDITORS			
Amounts falling due within one year	6	(1,140)	(1,140)
NET CURRENT ASSETS		<u>31,088</u>	<u>49,224</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		31,088	49,224
NET ASSETS		<u>31,088</u>	<u>49,224</u>
FUNDS			
Unrestricted funds		<u>31,088</u>	<u>49,224</u>
TOTAL FUNDS		<u>31,088</u>	<u>49,224</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 March 2024 and were signed on its behalf by:

Mr I Traube - Trustee

KUPAT EZER LENISUIN BETH YISROEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

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.

Donations are included in full when received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Taxation

The charity is exempt from tax on its charitable activities.

Going concern

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

2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Grant making	419,244	1,565	420,809
Support costs	-	1,140	1,140
	<u>419,244</u>	<u>2,705</u>	<u>421,949</u>

3. GRANTS PAYABLE

	2023 £	2022 £
Grant making	<u>419,244</u>	<u>358,042</u>

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

	2023 £	2022 £
Advancement of religion	<u>419,244</u>	<u>358,042</u>

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

3. GRANTS PAYABLE - continued

Hamerkaz Lepituach	257,979
Keren Ezer Lenisuin - Israel	161,265
	419,244
	419,244

4. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Grant making	1,565	-	1,565
Support costs	-	1,140	1,140
	1,565	1,140	2,705
	1,565	1,140	2,705

Support costs, included in the above, are as follows:

Finance

	2023 Grant making	2022 Total activities
	£	£
Bank charges	1,565	1,602
	1,565	1,602

Governance costs

	2023 Support costs	2022 Total activities
	£	£
Independent examiner's fee	420	420
Independent examiner's other fees	720	720
	1,140	1,140
	1,140	1,140

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	1,140	1,140

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

KUPAT EZER LENISUIN BETH YISROEL

England & Wales - Charity number 1147263

Accounts

KUPAT EZER LENISUIN BETH YISROEL
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

KUPAT EZER LENISUIN BETH YISROEL

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FOR THE YEAR ENDED 30 APRIL 2022**

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KUPAT EZER LENISUIN BETH YISROEL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 APRIL 2022**

TRUSTEES	Mr I Traube Mr J Goldman Mr S Morgenstern
PRINCIPAL ADDRESS	30 Moresby Road London E5 9LF
REGISTERED CHARITY NUMBER	1147263
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

KUPAT EZER LENISUIN BETH YISROEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. 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).

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is the advancement of the Orthodox Jewish Faith.

The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

FINANCIAL REVIEW

Review of activities and achievements

The trustees are pleased with results for the year. Due to the Covid restrictions being lifted a function was held during the year which led to a substantial increase in donations and the trustees were able to increase grantmaking. There was a surplus for the year.

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Free reserves at the year end were £49,224 (20209 - £17,480).

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by Deed of Trust dated 11 December 2011.

Organisational structure

The power to appoint new trustees is vested in the continuing board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have confirmed that there are no major risks to which the charity is exposed.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

KUPAT EZER LENISUIN BETH YISROEL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2022**

TRUSTEES' RESPONSIBILITY STATEMENT - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 18 January 2023 and signed on its behalf by:

Mr I Traube - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KUPAT EZER LENISUIN BETH YISROEL

Independent examiner's report to the trustees of Kupat Ezer Lenisuin Beth Yisroel

I report to the charity trustees on my examination of the accounts of Kupat Ezer Lenisuin Beth Yisroel (the Trust) for the year ended 30 April 2022.

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

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

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.

E Meyer FCA BSc
Institute of Chartered Accountants in England and Wales
Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

18 January 2023

KUPAT EZER LENISUIN BETH YISROEL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		402,730	147,454
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		10,202	-
Charitable activities	2		
Grant making		359,644	198,948
Support costs		1,140	1,020
		<hr/>	<hr/>
Total		370,986	199,968
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		31,744	(52,514)
RECONCILIATION OF FUNDS			
Total funds brought forward		17,480	69,994
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>49,224</u>	<u>17,480</u>

The notes form part of these financial statements

KUPAT EZER LENISUIN BETH YISROEL

**BALANCE SHEET
30 APRIL 2022**

	Notes	2022 Total funds £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		50,364	18,500
CREDITORS			
Amounts falling due within one year	6	(1,140)	(1,020)
		<hr/>	<hr/>
NET CURRENT ASSETS		49,224	17,480
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		49,224	17,480
		<hr/>	<hr/>
NET ASSETS		49,224	17,480
		<hr/>	<hr/>
FUNDS			
Unrestricted funds		49,224	17,480
		<hr/>	<hr/>
TOTAL FUNDS		49,224	17,480
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 January 2023 and were signed on its behalf by:

Mr I Traube - Trustee

KUPAT EZER LENISUIN BETH YISROEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

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.

Donations are included in full when received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Taxation

The charity is exempt from tax on its charitable activities.

Going concern

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

2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Grant making	358,042	1,602	359,644
Support costs	-	1,140	1,140
	<u>358,042</u>	<u>2,742</u>	<u>360,784</u>

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022**

3. GRANTS PAYABLE

	2022	2021
	£	£
Grant making	358,042	196,285
	<u>358,042</u>	<u>196,285</u>

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

	2022	2021
	£	£
Advancement of religion	358,042	195,485
Relief of poverty	-	800
	<u>358,042</u>	<u>196,285</u>

Keren Ezer Lenisuin - Israel	321,712	
Hamerkaz Lepituach	31,330	
Other under £6,000	5,000	
	<u>358,042</u>	

4. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Grant making	1,602	-	1,602
Support costs	-	1,140	1,140
	<u>1,602</u>	<u>1,140</u>	<u>2,742</u>

Support costs, included in the above, are as follows:

Finance

	2022	2021
	Grant making	Total activities
	£	£
Bank charges	1,602	1,409
	<u>1,602</u>	<u>1,409</u>

Other

	2022	2021
	Total activities	Total activities
	£	£
Sundries	-	1,254
	<u>-</u>	<u>1,254</u>

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022**

4. SUPPORT COSTS - continued
Governance costs

	2022	2021
	Support costs	Total activities
	£	£
Independent examiner's fee	420	510
Independent examiner's other fees	720	510
	<u>1,140</u>	<u>1,020</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>1,140</u>	<u>1,020</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2022.

KUPAT EZER LENISUIN BETH YISROEL

England & Wales - Charity number 1147263

Accounts

KUPAT EZER LENISUIN BETH YISROEL
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

KUPAT EZER LENISUIN BETH YISROEL

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FOR THE YEAR ENDED 30 APRIL 2021**

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KUPAT EZER LENISUIN BETH YISROEL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 APRIL 2021**

TRUSTEES	Mr I Traube Mr J Goldman Mr S Morgenstern
PRINCIPAL ADDRESS	30 Moresby Road London E5 9LF
REGISTERED CHARITY NUMBER	1147263
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	HSBC Bank plc 312 Seven Sisters Road Finsbury Park London N4 2AW

KUPAT EZER LENISUIN BETH YISROEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. 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).

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is the advancement of the Orthodox Jewish Faith.

The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit

FINANCIAL REVIEW

Review of activities and achievements

The trustees are satisfied with results for the year. Due to the Covid restrictions no function was held during the year. There was a one third reductions in donations but due to reserves held the trustees were able to keep up the level of grantmaking and even make a small increase.

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Free reserves at the year end were £17,480 (2019 - £69,994).

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by Deed of Trust dated 11 December 2011.

Organisational structure

The power to appoint new trustees is vested in the continuing board. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have confirmed that there are no major risks to which the charity is exposed.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

KUPAT EZER LENISUIN BETH YISROEL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021**

TRUSTEES' RESPONSIBILITY STATEMENT - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 February 2022 and signed on its behalf by:

Mr I Traube - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KUPAT EZER LENISUIN BETH YISROEL

Independent examiner's report to the trustees of Kupat Ezer Lenisuin Beth Yisroel

I report to the charity trustees on my examination of the accounts of Kupat Ezer Lenisuin Beth Yisroel (the Trust) for the year ended 30 April 2021.

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.

E Meyer FCA BSc
Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

27 February 2022

KUPAT EZER LENISUIN BETH YISROEL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		147,454	218,731
 EXPENDITURE ON			
Raising funds		-	4,240
Charitable activities	2		
Charitable activities		199,968	179,096
 Total		199,968	183,336
 NET INCOME/(EXPENDITURE)		(52,514)	35,395
 RECONCILIATION OF FUNDS			
Total funds brought forward		69,994	34,599
 TOTAL FUNDS CARRIED FORWARD		17,480	69,994

The notes form part of these financial statements

KUPAT EZER LENISUIN BETH YISROEL

**BALANCE SHEET
30 APRIL 2021**

	Notes	2021 Total funds £	2020 Total funds £
CURRENT ASSETS			
Cash at bank		18,500	70,954
CREDITORS			
Amounts falling due within one year	6	(1,020)	(960)
NET CURRENT ASSETS		<u>17,480</u>	<u>69,994</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		17,480	69,994
NET ASSETS		<u>17,480</u>	<u>69,994</u>
FUNDS			
Unrestricted funds		<u>17,480</u>	<u>69,994</u>
TOTAL FUNDS		<u>17,480</u>	<u>69,994</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 February 2022 and were signed on its behalf by:

Mr I Traube - Trustee

KUPAT EZER LENISUIN BETH YISROEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

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.

Donations are included in full when received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Taxation

The charity is exempt from tax on its charitable activities.

Going concern

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

2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Charitable activities	196,285	3,683	199,968

3. GRANTS PAYABLE

	2021 £	2020 £
Charitable activities	196,285	176,956

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

	2021 £	2020 £
Advancement of religion	195,485	176,956
Relief of poverty	800	-
	196,285	176,956

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021**

3. GRANTS PAYABLE - continued

Keren Ezer Lenisuin - Israel	195,485
Other	800
	196,285
	196,285

4. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Charitable activities	1,409	1,254	1,020	3,683

Support costs, included in the above, are as follows:

Finance

	2021 Charitable activities	2020 Total activities
	£	£
Bank charges	1,409	67

Other

	2021 Charitable activities	2020 Total activities
	£	£
Sundries	1,254	1,113

Governance costs

	2021 Charitable activities	2020 Total activities
	£	£
Independent examiner's fee	510	480
Independent examiner's other fees	510	480
	1,020	960

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

KUPAT EZER LENISUIN BETH YISROEL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	1,020	960

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2021.