

**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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Cash Flow Statement</b>	<b>7</b>
<b>Notes to the Cash Flow Statement</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9 to 11</b>

**KUPAT EZER LENISUIN BETH YISROEL**

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

<b>TRUSTEES</b>	Mr I Traube Mr J Goldman Mr S Morgenstern
<b>PRINCIPAL ADDRESS</b>	30 Moresby Road London E5 9LF
<b>REGISTERED CHARITY NUMBER</b>	1147263
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	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

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

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 £
<b>CURRENT ASSETS</b>			
Cash at bank		44,055	75,087
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,560)	(1,320)
<b>NET CURRENT ASSETS</b>		<u>42,495</u>	<u>73,767</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		42,495	73,767
<b>NET ASSETS</b>		<u>42,495</u>	<u>73,767</u>
<b>FUNDS</b>			
Unrestricted funds		<u>42,495</u>	<u>73,767</u>
<b>TOTAL FUNDS</b>		<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(31,032)	42,859
Net cash (used in)/provided by operating activities		(31,032)	42,859
<b>Change in cash and cash equivalents in the reporting period</b>		(31,032)	42,859
<b>Cash and cash equivalents at the beginning of the reporting period</b>		75,087	32,228
<b>Cash and cash equivalents at the end of the reporting period</b>		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	<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	<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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>1,560</u>	<u>1,320</u>

**7. RELATED PARTY DISCLOSURES**

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