

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025  
FOR  
YAD LEYAD  
CHARTY INCORPORATED ORGANISATION**

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

**YAD LEYAD  
CHARTY INCORPORATED ORGANISATION**

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

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

**YAD LEYAD**  
**CHARTY INCORPORATED ORGANISATION**

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

The trustees present their report with the financial statements of the charity for the year ended 30 June 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 CIO are:

1. Advancement of orthodox Jewish religion, orthodox Jewish education and education in general.
2. The relief of poverty, sickness and infirmity for the public benefit.
3. Such other purpose as are charitable according to the English law as the trustees may from time to time in their absolute discretion determine.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

During the year charity received donations in the sum of £17,972 (2024- £15,091). The charity made donations during the year totalling £31,000 (2024 - Nil).

**FUTURE PLANS**

The trustees have future plan to actively pursue the charity's objective by making necessary financial arrangements.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Yad Leyad is a charity registered with charity commission on 26 October 2016 as a charitable incorporated organisation.

The charity is governed by its "foundation" model constitution and rules adopted by the trustees on incorporation.

**Recruitment and appointment of new trustees**

The trustees have not currently envisaged appointment of new trustees, Should the situation change in the future, the trustees will apply suitable recruitment and training procedure.

**Organisational structure**

The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity and no benefits or expenses were paid in the year.

**Risk management**

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**

**Registered Charity number**

1169921

**YAD LEYAD  
CHARTY INCORPORATED ORGANISATION**

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

**Principal address**

12 Jesmond Avenue  
Prestwich  
Manchester  
M25 9NG

**Trustees**

Rabbi D M Hickson  
M M Cohen  
J J Chazan  
S Slavaticki

**Independent Examiner**

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

Approved by order of the board of trustees on 22 April 2026 and signed on its behalf by:

M M Cohen - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
YAD LEYAD  
CHARTY INCORPORATED ORGANISATION**

**Independent examiner's report to the trustees of YAD LEYAD Charty Incorporated Organisation**

I report to the charity trustees on my examination of the accounts of YAD LEYAD Charty Incorporated Organisation (the Trust) for the year ended 30 June 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**

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.

M. A. VENITT

Venitt and Greaves  
Chartered Accountants  
115 Craven Park Road  
South Tottenham  
London  
N15 6BL

22 April 2026

**YAD LEYAD  
CHARTY INCORPORATED ORGANISATION**

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

	Notes	30.6.25 Unrestricted fund £	30.6.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		17,972	15,091
<b>EXPENDITURE ON</b>			
Raising funds	2	15	-
<b>Charitable activities</b>			
Grants to institutions		31,000	-
Other		720	600
<b>Total</b>		31,735	600
<b>NET INCOME/(EXPENDITURE)</b>		(13,763)	14,491
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		28,170	13,679
<b>TOTAL FUNDS CARRIED FORWARD</b>		14,407	28,170

The notes form part of these financial statements

**YAD LEYAD  
CHARTY INCORPORATED ORGANISATION**

**STATEMENT OF FINANCIAL POSITION  
30 JUNE 2025**

	Notes	30.6.25 Unrestricted fund £	30.6.24 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		15,907	29,670
<b>CREDITORS</b>			
Amounts falling due within one year	5	(1,500)	(1,500)
<b>NET CURRENT ASSETS</b>		<u>14,407</u>	<u>28,170</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		14,407	28,170
<b>NET ASSETS</b>		<u>14,407</u>	<u>28,170</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>14,407</u>	<u>28,170</u>
<b>TOTAL FUNDS</b>		<u>14,407</u>	<u>28,170</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2026 and were signed on its behalf by:

J J Chazan - Trustee

M M Cohen - Trustee

D M Hickson - Trustee

S Slavaticki - Trustee

The notes form part of these financial statements

**YAD LEYAD  
CHARTY INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 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.

**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.

**Taxation**

The charity is exempt from 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.



**YAD LEYAD  
CHARTY INCORPORATED ORGANISATION**

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

**2. RAISING FUNDS**

**Raising donations and legacies**

	30.6.25	30.6.24
	£	£
Support costs	15	-
	<u>15</u>	<u>-</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	15,091
	<u>15,091</u>
<b>EXPENDITURE ON</b>	
Other	600
	<u>600</u>
<b>NET INCOME</b>	14,491
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	13,679
	<u>13,679</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>28,170</u>

**YAD LEYAD**  
**CHARTY INCORPORATED ORGANISATION**

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

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.25	30.6.24
	£	£
Other creditors	1,500	1,500
	<u>1,500</u>	<u>1,500</u>

**6. MOVEMENT IN FUNDS**

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,170	(13,763)	14,407
	<u>28,170</u>	<u>(13,763)</u>	<u>14,407</u>
<b>TOTAL FUNDS</b>	<u>28,170</u>	<u>(13,763)</u>	<u>14,407</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	17,972	(31,735)	(13,763)
	<u>17,972</u>	<u>(31,735)</u>	<u>(13,763)</u>
<b>TOTAL FUNDS</b>	<u>17,972</u>	<u>(31,735)</u>	<u>(13,763)</u>

**Comparatives for movement in funds**

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	13,679	14,491	28,170
	<u>13,679</u>	<u>14,491</u>	<u>28,170</u>
<b>TOTAL FUNDS</b>	<u>13,679</u>	<u>14,491</u>	<u>28,170</u>

**YAD LEYAD  
CHARTY INCORPORATED ORGANISATION**

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

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,091	(600)	14,491
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>15,091</u>	<u>(600)</u>	<u>14,491</u>

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

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	13,679	728	14,407
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>13,679</u>	<u>728</u>	<u>14,407</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 £
<b>Unrestricted funds</b>			
General fund	33,063	(32,335)	728
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>33,063</u>	<u>(32,335)</u>	<u>728</u>

**YAD LEYAD  
CHARTY INCORPORATED ORGANISATION**

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

**7. RELATED PARTY DISCLOSURES**

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

**YAD LEYAD**  
**CHARTY INCORPORATED ORGANISATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	30.6.25 £	30.6.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,972	15,091
<b>Total incoming resources</b>	17,972	15,091
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	31,000	-
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	15	-
<b>Governance costs</b>		
Accountancy and legal fees	720	600
<b>Total resources expended</b>	31,735	600
<b>Net (expenditure)/income</b>	(13,763)	14,491

This page does not form part of the statutory financial statements