

# LEHACHYOS

England & Wales · Charity number 1170523

## Details

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**Other names** BRITISH FRIENDS OF LEHACHYOS

**Status** Registered

**Legal form** Trust

**Registered** 2016-12-02

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

## Contact

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**Address** 28  
Heathland Road  
London  
N16 5NH

**Phone** 02088007039

**Email** [rebyshales@gmail.com](mailto:rebyshales@gmail.com)

**Website** [lehachyos.org](http://lehachyos.org)

## Activities

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**Objects:** (I) THE PREVENTION OR RELIEF OF POVERTY, IN PARTICULAR BUT NOT EXCLUSIVELY IN ISRAEL BY PROVIDING GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED OR ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.(II) TO PROMOTE ANY OTHER EXCLUSIVELY CHARITABLE OBJECTS AND PURPOSES AS THE TRUSTEES SEE FIT, PROVIDED THAT THEY ARE REGARDED AS CHARITABLE BY THE LAW OF ENGLAND AND WALES.

**Activities:** The charity is grantmaking mainly to institutions advancing education.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

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- Israel
- United States
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£311,530	£271,352	-	-
2024-03-31	£351,074	£354,557	-	-
2023-03-31	£346,699	£332,283	-	-
2022-03-30	£343,344	£359,504	-	-
2021-03-30	£398,071	£431,642	-	-

## Trustees

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Name	Role	Appointed
Avraham Yosef Haim Goldstein		2026-03-26

**LEHACHYOS**

England & Wales - Charity number 1170523

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# Accounts

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**LEHACHYOS**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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

# LEHACHYOS

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# LEHACHYOS

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2025

<b>TRUSTEES</b>	M Freund P Herzka M Greenfeld
<b>PRINCIPAL ADDRESS</b>	Flat 2 Stroh Court 9 Amhurst Park London N16 5DH
<b>REGISTERED CHARITY NUMBER</b>	1170523
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	Barclays Bank UK PLC Walthamstow 3 Leicestershire Leicester LE87 2BB

# LEHACHYOS

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

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

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objects of the charity are:

- (i) the prevention or relief of poverty, in particular but not exclusively in Israel by providing grants, items and services to individuals in need or organisations working to prevent or relieve poverty;
- (ii) to promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

The charity carries out its objects by publishing religious booklets and by grantmaking.

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

### ACHIEVEMENTS AND PERFORMANCE

#### Charitable activities

The charity's income has decreased by 11% compared with the previous year, and the charitable costs has decreased by 23%. This has left the charity with a surplus of £40,178 for the year (2023 - £3,483 deficit).

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity; reserves at the year end were in surplus of £10,315 (2024 - £29,863 deficit).

### FUTURE PLANS

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

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is constituted and governed by Deed of Trust dated 17 June 2016 as amended on 7 February 2017.

#### Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

#### Risk management

The trustees have reviewed the major risks that the charity is exposed to and confirm that they have established systems to mitigate them.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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).

## LEHACHYOS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities 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.

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 and The Charity (Accounts and Reports) Regulations 2008. 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 22 January 2026 and signed on its behalf by:

P Herzka - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEHACHYOS

## Independent examiner's report to the trustees of Lehachyos

I report to the charity trustees on my examination of the accounts of Lehachyos (the Trust) for the year ended 31 March 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

22 January 2026

## LEHACHYOS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		311,530	351,074
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds		965	2,898
<b>Charitable activities</b>	2		
Religious publications		49,872	43,696
Grantmaking		216,730	301,787
Support		3,785	6,176
		<hr/>	<hr/>
<b>Total</b>		271,352	354,557
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		40,178	(3,483)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(29,863)	(26,380)
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>10,315</u>	<u>(29,863)</u>

The notes form part of these financial statements

## LEHACHYOS

### BALANCE SHEET 31 MARCH 2025

	Notes	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	39,100	1,900
Cash at bank		4,420	6,627
		43,520	8,527
<b>CREDITORS</b>			
Amounts falling due within one year	7	(7,160)	(6,980)
		36,360	1,547
<b>NET CURRENT ASSETS</b>			
		36,360	1,547
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		36,360	1,547
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(26,045)	(31,410)
		10,315	(29,863)
<b>NET ASSETS/(LIABILITIES)</b>			
		10,315	(29,863)
<b>FUNDS</b>			
Unrestricted funds		10,315	(29,863)
<b>TOTAL FUNDS</b>			
		10,315	(29,863)

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

P Herzka - Trustee

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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

Donations are included in full in the Statement of Financial Activities when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Grants are only recognised in the accounts when paid.

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.

#### Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Going concern

The financial statements have been prepared in accordance with the accounting principles appropriate to a going concern notwithstanding the deficiency in net assets at the balance sheet date. The trustees consider this to be appropriate since the bank is not expected to call in its loan in the near future.

### 2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Religious publications	49,872	-	-	49,872
Grantmaking	-	216,730	-	216,730
Support	-	-	3,785	3,785
	<u>49,872</u>	<u>216,730</u>	<u>3,785</u>	<u>270,387</u>

## LEHACHYOS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

#### 3. GRANTS PAYABLE

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Grantmaking	216,730	301,787
	<u>216,730</u>	<u>301,787</u>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Advancement of education	5,605	4,930
Relief of poverty	10,609	4,905
Advancement of religion	1,582	22,540
Social welfare	20	1,200
General purpose	-	1,795
	<u>17,816</u>	<u>35,370</u>

Mosdos Torah Veyra	5,220	
Shaarei Chesed London	3,475	
Positive Youth	3,000	
Others under £3,000	6,121	
	<u>17,816</u>	

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Relief of poverty	183,914	266,417
Social welfare	15,000	-
	<u>198,914</u>	<u>266,417</u>

#### 4. SUPPORT COSTS

	<b>Finance</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support	866	2,919	3,785
	<u>866</u>	<u>2,919</u>	<u>3,785</u>

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 4. SUPPORT COSTS - continued

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

#### Finance

	2025	2024
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
		<b>£</b>
Bank charges	21	150
Bank interest	845	976
	866	1,126
	866	1,126

#### Governance costs

	2025	2024
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
		<b>£</b>
Independent examiner's fee	1,080	990
Independent examiner's other fees	1,080	990
General expenses	759	3,070
	2,919	5,050
	2,919	5,050

### 5. TRUSTEES' REMUNERATION AND BENEFITS

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

#### Trustees' expenses

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

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	<b>£</b>	<b>£</b>
Other debtors	39,100	1,900
	39,100	1,900

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

<b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 9)	5,000	5,000
Other creditors	2,160	1,980
	<u>7,160</u>	<u>6,980</u>
<b>8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans (see note 9)	<u>26,045</u>	<u>31,410</u>
<b>9. LOANS</b>		
An analysis of the maturity of loans is given below:		
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank loans	<u>5,000</u>	<u>5,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>26,045</u>	<u>31,410</u>
<b>10. RELATED PARTY DISCLOSURES</b>		
The charity received unrestricted donations totalling £1,009 from one of the Trustees.		

**LEHACHYOS**

England & Wales - Charity number 1170523

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# Accounts

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**LEHACHYOS**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

# LEHACHYOS

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# LEHACHYOS

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2024

<b>TRUSTEES</b>	M Freund P Herzka M Greenfeld
<b>PRINCIPAL ADDRESS</b>	Flat 2 Stroh Court 9 Amhurst Park London N16 5DH
<b>REGISTERED CHARITY NUMBER</b>	1170523
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	TSB Bank plc 174 Clapton Common London E5 9AQ

# LEHACHYOS

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

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

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objects of the charity are:

- (i) the prevention or relief of poverty, in particular but not exclusively in Israel by providing grants, items and services to individuals in need or organisations working to prevent or relieve poverty;
- (ii) to promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

The charity carries out its objects by publishing religious booklets and by grantmaking.

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

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

The charity's income was materially the same when compared with the previous year, with an almost 6% increase in direct charitable costs. This has left the charity with a small deficit of £3,483 for the year (2023 - £14,146 surplus).

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity; reserves at the year end were in deficit of £29,863 (2023 - £26,380 deficit).

### FUTURE PLANS

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

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is constituted and governed by Deed of Trust dated 17 June 2016 as amended on 7 February 2017.

#### Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

#### Risk management

The trustees have reviewed the major risks that the charity is exposed to and confirm that they have established systems to mitigate them.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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).

## LEHACHYOS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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.

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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by order of the board of trustees on 18 February 2025 and signed on its behalf by:

P Herzka - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEHACHYOS

## Independent examiner's report to the trustees of Lehachyos

I report to the charity trustees on my examination of the accounts of Lehachyos (the Trust) for the year ended 31 March 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

18 February 2025

**LEHACHYOS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Notes</b>	<b>2024 Unrestricted fund £</b>	<b>2023 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		351,074	346,699
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds		2,898	2,336
<b>Charitable activities</b>	2		
Religious publications		43,696	47,342
Grantmaking		301,787	279,136
Support		6,176	3,469
		<hr/>	<hr/>
<b>Total</b>		354,557	332,283
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		(3,483)	14,416
		<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(26,380)	(40,796)
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(29,863)</u>	<u>(26,380)</u>

The notes form part of these financial statements

## LEHACHYOS

### BALANCE SHEET 31 MARCH 2024

	Notes	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	7	1,900	-
Cash at bank		6,627	16,944
		<u>8,527</u>	<u>16,944</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(6,980)	(6,680)
		<u>1,547</u>	<u>10,264</u>
<b>NET CURRENT ASSETS</b>			
		1,547	10,264
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,547	10,264
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	(31,410)	(36,644)
		<u>(29,863)</u>	<u>(26,380)</u>
<b>NET ASSETS</b>			
		(29,863)	(26,380)
<b>FUNDS</b>			
Unrestricted funds		(29,863)	(26,380)
<b>TOTAL FUNDS</b>			
		<u>(29,863)</u>	<u>(26,380)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 February 2025 and were signed on its behalf by:

P Herzka - Trustee

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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

Donations are included in full in the Statement of Financial Activities when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Grants are only recognised in the accounts when paid.

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.

#### Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Going concern

The financial statements have been prepared in accordance with the accounting principles appropriate to a going concern notwithstanding the deficiency in net assets at the balance sheet date. The trustees consider this to be appropriate since the bank is not expected to call in its loan in the near future.

### 2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Religious publications	43,696	-	-	43,696
Grantmaking	-	301,787	-	301,787
Support	-	-	6,176	6,176
	<u>43,696</u>	<u>301,787</u>	<u>6,176</u>	<u>351,659</u>

## LEHACHYOS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 3. GRANTS PAYABLE

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Grantmaking	301,787	279,136
	<u>          </u>	<u>          </u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Advancement of education	4,930	14,680
Relief of poverty	4,905	136,611
Advancement of religion	22,540	4,619
Social welfare	1,200	-
General purpose	1,795	-
	<u>          </u>	<u>          </u>
	<b>35,370</b>	<b>155,910</b>
	<u>          </u>	<u>          </u>

UK Friend of Keren Ohr	11,000	
Eemunah Vchesed	4,801	

Others under £3,000	19,569	
	<u>          </u>	

35,370

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Relief of poverty	266,417	121,726
Medical	-	1,500
	<u>          </u>	<u>          </u>
	<b>266,417</b>	<b>123,226</b>
	<u>          </u>	<u>          </u>

#### 4. SUPPORT COSTS

	<b>Finance</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support	1,126	5,050	6,176
	<u>          </u>	<u>          </u>	<u>          </u>

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 4. SUPPORT COSTS - continued

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

#### Finance

	2024	2023
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
		<b>£</b>
Bank charges	150	45
Bank interest	976	1,104
	1,126	1,149
	1,126	1,149

#### Governance costs

	2024	2023
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
		<b>£</b>
Independent examiner's fee	990	840
Independent examiner's other fees	990	840
General expenses	3,070	354
Legal and professional fees	-	286
	5,050	2,320
	5,050	2,320

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

### 6. STAFF COSTS

The average number of staff for the year was NIL (2023 - NIL).

### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	<b>£</b>	<b>£</b>
Other debtors	1,900	-
	1,900	-
	1,900	-

## LEHACHYOS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 10)	5,000	5,000
Other creditors	1,980	1,680
	<u>6,980</u>	<u>6,680</u>

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans (see note 10)	<u>31,410</u>	<u>36,644</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank loans	<u>5,000</u>	<u>5,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>31,410</u>	<u>36,644</u>

**11. RELATED PARTY DISCLOSURES**

The charity received unrestricted donations totalling £6,925 from two of the Trustees.

At the year end, the charity was owed £1,900 from Oakbourne Services Ltd (2023 - NIL) a company in which a close relative of a trustee is a director.

**LEHACHYOS**

England & Wales - Charity number 1170523

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# Accounts

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**LEHACHYOS**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

# LEHACHYOS

## CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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# LEHACHYOS

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

<b>TRUSTEES</b>	M Freund P Herzka M Greenfeld
<b>PRINCIPAL ADDRESS</b>	Flat 2 Stroh Court 9 Amhurst Park London N16 5DH
<b>REGISTERED CHARITY NUMBER</b>	1170523
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	TSB Bank plc 174 Clapton Common London E5 9AQ

# LEHACHYOS

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

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

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objects of the charity are:

- (i) the prevention or relief of poverty, in particular but not exclusively in Israel by providing grants, items and services to individuals in need or organisations working to prevent or relieve poverty;
- (ii) to promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

The charity carries out its objects by publishing religious booklets and grantmaking.

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

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

The trustees are satisfied with the results of the year. Income remained largely consistent with the previous year, with expenditure on charitable activities reduced by almost 7%. This has left the charity with a surplus of £14,416 for the year which has had a significant impact on the charity's deficit.

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity; reserves at the year end were in deficit of £26,380 (2022 - £40,796 deficit).

### FUTURE PLANS

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

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is constituted and governed by Deed of Trust dated 17 June 2016 as amended on 7 February 2017.

#### Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

#### Risk management

The trustees have reviewed the major risks that the charity is exposed to and confirm that they have established systems to mitigate them.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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).

## LEHACHYOS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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.

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 12 December 2023 and signed on its behalf by:

P Herzka - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEHACHYOS

## Independent examiner's report to the trustees of Lehachyos

I report to the charity trustees on my examination of the accounts of Lehachyos (the Trust) for the year ended 31 March 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 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

12 December 2023

## LEHACHYOS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		346,699	343,344
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds		2,336	6,352
<b>Charitable activities</b>	2		
Religious publications		47,342	24,918
Grantmaking		279,136	325,676
Support		3,469	2,558
		<hr/>	<hr/>
<b>Total</b>		332,283	359,504
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		14,416	(16,160)
		<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(40,796)	(24,636)
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(26,380)</u>	<u>(40,796)</u>

The notes form part of these financial statements

# LEHACHYOS

## BALANCE SHEET 31 MARCH 2023

	Notes	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		16,944	8,334
<b>CREDITORS</b>			
Amounts falling due within one year	6	(6,680)	(7,380)
<b>NET CURRENT ASSETS</b>		<u>10,264</u>	<u>954</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		10,264	954
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	(36,644)	(41,750)
<b>NET ASSETS</b>		<u>(26,380)</u>	<u>(40,796)</u>
<b>FUNDS</b>			
Unrestricted funds		<u>(26,380)</u>	<u>(40,796)</u>
<b>TOTAL FUNDS</b>		<u>(26,380)</u>	<u>(40,796)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2023 and were signed on its behalf by:

P Herzka - Trustee

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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

Donations are included in full in the Statement of Financial Activities when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Grants are only recognised in the accounts when paid.

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.

#### Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

#### 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

	Direct Costs £	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Religious publications	47,342	-	-	47,342
Grantmaking	-	279,136	-	279,136
Support	-	-	3,469	3,469
	<u>47,342</u>	<u>279,136</u>	<u>3,469</u>	<u>329,947</u>

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 3. GRANTS PAYABLE

	<b>2023</b>	<b>2022</b>
	£	£
Grantmaking	279,136	325,676

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

	<b>2023</b>	<b>2022</b>
	£	£
Advancement of education	14,680	6,848
Relief of poverty	136,611	163,014
Medical	-	8,700
Advancement of religion	4,619	2,075
Social welfare	-	4,495
	155,910	185,132

Noam Emunah	131,190	
Others under £5,000	24,720	
	155,910	

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

	<b>2023</b>	<b>2022</b>
	£	£
Relief of poverty	121,726	140,544
Medical	1,500	-
	123,226	140,544

### 4. SUPPORT COSTS

	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	£	£	£
Support	1,149	2,320	3,469

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

#### Finance

	<b>2023</b>	<b>2022</b>
	<b>Support</b>	<b>Total activities</b>
	£	£
Bank charges	45	137
Bank interest	1,104	385
	1,149	522

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

**4. SUPPORT COSTS - continued**  
**Governance costs**

	<b>2023</b>	<b>2022</b>
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
		<b>£</b>
Independent examiner's fee	840	720
Independent examiner's other fees	840	720
General expenses	354	354
Legal and professional fees	286	242
	2,320	2,036
	2,320	2,036

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 8)	5,000	5,000
Other creditors	1,680	2,380
	6,680	7,380
	6,680	7,380

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans (see note 8)	36,644	41,750
	36,644	41,750

**8. LOANS**

An analysis of the maturity of loans is given below:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank loans	5,000	5,000
	5,000	5,000
Amounts falling due between two and five years:		
Bank loans - 2-5 years	36,644	41,750
	36,644	41,750

**LEHACHYOS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**9. RELATED PARTY DISCLOSURES**

The charity received unrestricted donations of £6,210 from one of the Trustees.

**LEHACHYOS**

England & Wales - Charity number 1170523

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# Accounts

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**LEHACHYOS**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

# LEHACHYOS

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# LEHACHYOS

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022

<b>TRUSTEES</b>	Mr M Freund Mr P Herzka Mr M Greenfeld
<b>PRINCIPAL ADDRESS</b>	Flat 2 Stroh Court 9 Amhurst Park London N16 5DH
<b>REGISTERED CHARITY NUMBER</b>	1170523
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	National Westminster Bank Plc 198 Stoke Newington High Street London N16 7GA

# LEHACHYOS

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

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

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objects of the charity are the prevention or relief of poverty and to promote any other exclusively charitable objects and purposes provided they are regarded as charitable by the law of England and Wales. The charity carries out its objects by publishing religious booklets and grantmaking.

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

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

The trustees are satisfied with the results of the year. There was a decrease in income of just over 14%. Expenditure was reduced by about 17%, even so there was a deficit for the year.

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

### FUTURE PLANS

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

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is constituted and governed by Deed of Trust dated 17 June 2016 as amended on 7 February 2017.

#### Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

#### Risk management

The trustees have reviewed the major risks that the charity is exposed to and confirm that they have established systems to mitigate them.

Approved by order of the board of trustees on 31 March 2023 and signed on its behalf by:

Mr P Herzka - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEHACHYOS

## Independent examiner's report to the trustees of Lehachyos

I report to the charity trustees on my examination of the accounts of Lehachyos (the Trust) for the year ended 31 March 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

31 March 2023

**LEHACHYOS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	<b>Notes</b>	<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		343,344	398,071
<b>EXPENDITURE ON</b>			
Raising funds		6,352	8,253
<b>Charitable activities</b>	2		
Religious publications		24,918	33,255
Grantmaking		325,676	388,253
Support		2,558	1,881
<b>Total</b>		<u>359,504</u>	<u>431,642</u>
<b>NET INCOME/(EXPENDITURE)</b>		(16,160)	(33,571)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(24,636)	8,935
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(40,796)</u></u>	<u><u>(24,636)</u></u>

# LEHACHYOS

## BALANCE SHEET 31 MARCH 2022

	Notes	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		8,334	28,814
<b>CREDITORS</b>			
Amounts falling due within one year	6	(7,380)	(3,450)
<b>NET CURRENT ASSETS</b>		<u>954</u>	<u>25,364</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		954	25,364
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	(41,750)	(50,000)
<b>NET ASSETS</b>		<u>(40,796)</u>	<u>(24,636)</u>
<b>FUNDS</b>			
Unrestricted funds		<u>(40,796)</u>	<u>(24,636)</u>
<b>TOTAL FUNDS</b>		<u>(40,796)</u>	<u>(24,636)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2023 and were signed on its behalf by:

Mr P Herzka - Trustee

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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

Donations are included in full in the Statement of Financial Activities when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Grants are only recognised in the accounts when paid.

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

	Direct Costs £	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Religious publications	24,918	-	-	24,918
Grantmaking	-	325,676	-	325,676
Support	-	-	2,558	2,558
	<u>24,918</u>	<u>325,676</u>	<u>2,558</u>	<u>353,152</u>

## LEHACHYOS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

#### 3. GRANTS PAYABLE

	<b>2022</b>	<b>2021</b>
	£	£
Grantmaking	325,676	388,253
	<u>          </u>	<u>          </u>

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

	<b>2022</b>	<b>2021</b>
	£	£
Advancement of education	6,848	6,988
Relief of poverty	163,014	206,455
Medical	8,700	380
Advancement of religion	2,075	1,648
Social welfare	4,495	-
	<u>          </u>	<u>          </u>
	185,132	215,471
	<u>          </u>	<u>          </u>

Noam Emunah	145,084	
Amud Hatzdokoh Trust	16,228	
Others under £5,000	23820	
	<u>          </u>	
	185,132	
	<u>          </u>	

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

	<b>2022</b>	<b>2021</b>
	£	£
Relief of poverty	140,544	172,782
	<u>          </u>	<u>          </u>

#### 4. SUPPORT COSTS

	<b>Finance</b>	<b>Governance</b>	<b>Totals</b>
	£	costs £	£
Support	522	2,036	2,558
	<u>          </u>	<u>          </u>	<u>          </u>

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

##### Finance

	<b>2022</b>	<b>2021</b>
	<b>Support</b>	<b>Total</b>
	£	activities £
Bank charges	137	-
Bank interest	385	-
	<u>          </u>	<u>          </u>
	522	-
	<u>          </u>	<u>          </u>

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

**4. SUPPORT COSTS - continued**  
**Governance costs**

	<b>2022</b>	<b>2021</b>
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
		<b>£</b>
Independent examiner's fee	720	720
Independent examiner's other fees	720	720
General expenses	354	294
Legal and professional fees	242	147
	2,036	1,881
	2,036	1,881

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 8)	5,000	-
Other creditors	2,380	3,450
	7,380	3,450
	7,380	3,450

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans (see note 8)	41,750	50,000
	41,750	50,000

**8. LOANS**

An analysis of the maturity of loans is given below:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank loans	5,000	-
	5,000	-
Amounts falling due between two and five years:		
Bank loans - 2-5 years	41,750	50,000
	41,750	50,000

**LEHACHYOS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**LEHACHYOS**

England & Wales - Charity number 1170523

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# Accounts

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**LEHACHYOS**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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

# LEHACHYOS

## CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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# LEHACHYOS

## REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2021

<b>TRUSTEES</b>	Mr M Freund Mr P Herzka Mr M Greenfeld
<b>PRINCIPAL ADDRESS</b>	Flat 2 Stroh Court 9 Amhurst Park London N16 5DH
<b>REGISTERED CHARITY NUMBER</b>	1170523
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	National Westminster Bank Plc 198 Stoke Newington High Street London N16 7GA

# LEHACHYOS

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

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

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objects of the charity are the prevention or relief of poverty and to promote any other exclusively charitable objects and purposes provided they are regarded as charitable by the law of England and Wales. The charity carries out its objects by grantmaking.

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

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

The trustees are pleased to report that income increased by 40%. Due to a long term loan grantmaking was increased by over 50%.

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

### FUTURE PLANS

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

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is constituted and governed by Deed of Trust dated 17 June 2016 as amended on 7 February 2017.

#### Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

#### Risk management

The trustees have reviewed the major risks that the charity is exposed to and confirm that they have established systems to mitigate them.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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).

## LEHACHYOS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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.

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 31 January 2022 and signed on its behalf by:

Mr P Herzka - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEHACHYOS

## Independent examiner's report to the trustees of Lehachyos

I report to the charity trustees on my examination of the accounts of Lehachyos (the Trust) for the year ended 31 March 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

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

31 January 2022

**LEHACHYOS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	<b>Notes</b>	<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		398,071	282,813
 <b>EXPENDITURE ON</b>			
Raising funds		8,253	5,815
<b>Charitable activities</b>	2		
Charitable activities		423,389	272,744
 <b>Total</b>		431,642	278,559
 <b>NET INCOME/(EXPENDITURE)</b>		(33,571)	4,254
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		8,935	4,681
 <b>TOTAL FUNDS CARRIED FORWARD</b>		(24,636)	8,935

The notes form part of these financial statements

# LEHACHYOS

## BALANCE SHEET 31 MARCH 2021

	Notes	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		28,814	12,225
<b>CREDITORS</b>			
Amounts falling due within one year	6	(3,450)	(3,290)
<b>NET CURRENT ASSETS</b>		<u>25,364</u>	<u>8,935</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		25,364	8,935
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	(50,000)	-
<b>NET ASSETS</b>		<u>(24,636)</u>	<u>8,935</u>
<b>FUNDS</b>			
Unrestricted funds		<u>(24,636)</u>	<u>8,935</u>
<b>TOTAL FUNDS</b>		<u>(24,636)</u>	<u>8,935</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2022 and were signed on its behalf by:

Mr P Herzka - Trustee

# LEHACHYOS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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

Donations are included in full in the Statement of Financial Activities when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Grants are only recognised in the accounts when paid.

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

	Direct Costs £	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Charitable activities	33,255	388,253	1,881	423,389

### 3. GRANTS PAYABLE

	2021 £	2020 £
Charitable activities	388,253	254,337

## LEHACHYOS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 3. GRANTS PAYABLE - continued

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Advancement of education	6,988	163,048
Relief of poverty	206,455	17,789
Medical	380	1,960
Advancement of religion	1,648	15,717
Social welfare	-	9,870
	<u>215,471</u>	<u>208,384</u>
Noam Emunah	166,325	
Bederech Kovod	15,000	
ZSV	10,000	
Netzach Charitable Trust	6,600	
Amud Hatzdokoh Trust	6,400	
Others under £6,000	11,146	
	<u>215,471</u>	

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Relief of poverty	172,782	45,953

#### 4. SUPPORT COSTS

		<b>Governance costs</b>
		<b>£</b>
Charitable activities		1,881

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

##### **Governance costs**

	<b>2021</b>	<b>2020</b>
	<b>Charitable activities</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	720	570
Independent examiner's other fees	720	1,440
General expenses	294	-
Professional fees	147	150
	<u>1,881</u>	<u>2,160</u>

## LEHACHYOS

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	3,450	3,290

#### 7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 8)	50,000	-

#### 8. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	50,000	-

#### 9. RELATED PARTY DISCLOSURES

A relative of a trustee received a grant of £15,000 towards his work helping lower income large families during the Covid Pandemic.