

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2025

FOR

FRIENDS OF ORCHOS TORAH**

Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

FRIENDS OF ORCHOS TORAH
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 7

FRIENDS OF ORCHOS TORAH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 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 objective of the charity is the advancement of Orthodox Jewish Religious Education, particularly by assisting the Yeshivas Orchos Torah in Israel.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grantmaking policy.

Grantmaking

The charity raises funds in order to make grants to Yeshivas Orchos Torah in Israel.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the charity received donations from individuals which totalled £141,466 (2024: £64,639) and made grants of £154,054 (2024: £66,359) to Yeshivas Orchos Torah in Israel.

This left the charity with unrestricted funds of £38 (2024: £12,633) at the year end. The trustees do not consider it necessary to keep excess money in reserves due to the grantmaking nature of its operation.

Internal and external factors

There are no specific factors to report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178879

Principal address

First Floor Winston House
349 Regents Park Road
London
N3 1DH

Trustees

Mr L Levison
Mr D T Klein
Mr A Y Melinek
Mr M Silber

Independent Examiner

Michael Weissbraun
Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

FRIENDS OF ORCHOS TORAH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Approved by order of the board of trustees on 26 June 2026 and signed on its behalf by:

Mr A Y Melinek - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF ORCHOS TORAH**

Independent examiner's report to the trustees of Friends of Orchos Torah

I report to the charity trustees on my examination of the accounts of Friends of Orchos Torah (the Trust) for the year ended 30 September 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.

Michael Weissbraun

Weissbraun Emanuel
Chartered Accountants
220 The Vale
Golders Green
London
NW11 8SR

9 July 2026

FRIENDS OF ORCHOS TORAH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	<u>141,466</u>	<u>64,639</u>
EXPENDITURE ON			
Charitable activities	3		
Grants made to Yeshivas Orchos Torah		154,000	66,359
Other charitable activities		<u>61</u>	<u>43</u>
Total		<u>154,061</u>	<u>66,402</u>
NET INCOME/(EXPENDITURE)		(12,595)	(1,763)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>12,633</u>	<u>14,396</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>38</u></u>	<u><u>12,633</u></u>

The notes form part of these financial statements

FRIENDS OF ORCHOS TORAH

BALANCE SHEET 30 SEPTEMBER 2025

	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS		
Cash at bank	38	12,633
NET CURRENT ASSETS	38	12,633
TOTAL ASSETS LESS CURRENT LIABILITIES	38	12,633
NET ASSETS	38	12,633
FUNDS		
Unrestricted funds	38	12,633
TOTAL FUNDS	38	12,633

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2026 and were signed on its behalf by:

Mr A Y Melinek - Trustee

FRIENDS OF ORCHOS TORAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 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.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>141,466</u>	<u>64,639</u>

FRIENDS OF ORCHOS TORAH

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

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Grants made to Yeshivas Orchos Torah	154,000	-	154,000
Other charitable activities	-	61	61
	<u>154,000</u>	<u>61</u>	<u>154,061</u>

4. GRANTS PAYABLE

	2025 £	2024 £
Grants made to Yeshivas Orchos Torah	<u>154,000</u>	<u>66,359</u>

5. SUPPORT COSTS

	Finance £
Other charitable activities	<u>61</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

There were no staff costs for the year ended 30 September 2025 nor for the year ended 30 September 2024.

8. RELATED PARTY DISCLOSURES

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