

**BRITISH FRIENDS OF TZOHAR**

**ACCOUNTS FOR THE YEAR**

**ENDED 31 DECEMBER 2024**

## **BRITISH FRIENDS OF TZOHAR**

### **Trustees' report for the year ended 31 December 2024**

The trustees present their statutory report of the British Friends of Tzohar for the year ended 31 December 2024.

#### **Objectives and Activities of the Trust**

The British Friends of Tzohar is established by a deed of trust, dated 20 May 2019 and is registered under the Charities Act 2011, charity Registration No 1183591.

The objectives of the trust are the advancement of the Jewish religion for the public benefit. This will be achieved through various activities of the charity.

The trust deed gives the trustees the power to apply the funds in such a manner as they think will further the objects of the charity.

#### **Structure, Governance and Management**

The following trustees have held office during 2024.

#### **Trustees**

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M G Rothem (Chairman)  
G Rauch  
J Silberstein

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Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees. The chair of trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the history and the administrative procedures of the charity.

The trustees annually review the risks that the charity faces. The best ways to mitigate these risks are then put into place.

#### **Achievements and Performance**

The net movements in funds for the year amounted to £(88,745) (2023: £(1,156)).

During the year, British Friends of Tzohar has raised funds for the general objectives of the charity.

#### **Grant Making Policy**

To advance the Jewish religion for the public benefit, including making Jewish customs and practices more readily accessible to those who are not religiously observant and assisting Jewish people in formally establishing their status in Jewish religious law.

#### **Reserves Policy**

Except for such funds as the trustees consider prudent to maintain for the purposes of management and administration of the charity for the foreseeable future, all unrestricted funds are used for the purpose of general charitable objects of the charity.

The adequacy of the reserves is reviewed annually.

## **BRITISH FRIENDS OF TZOHAR**

### **Trustees' report for the year ended 31 December 2024**

#### **Future Plans**

The trustees intend to continue to administer the funds held in the furtherance of the objectives of the charity.

#### **Trustees' Responsibilities Statement**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial period in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 the trustees and signed on their behalf by:

**Joel Silberstein**

**Trustee**

**Date: 30 September 2025**

## **BRITISH FRIENDS OF TZOHAR**

### **Independent Examiner's Report to the Trustees of British Friends of Tzohar**

I report to the trustees on my examination of the financial statements of British Friends of Tzohar ('the charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### **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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.

Anthony Epton BA FCA CTA FCIE  
Goldwins  
Chartered Accountants  
75 Maygrove Road  
West Hampstead  
London, NW6 2EG

Date: 30 September 2025

**BRITISH FRIENDS OF TZOHAR****Statement of Financial Activities – for the year ended 31 December 2024**

	<b>Unrestricted Funds</b>	<b>Unrestricted Funds</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income from donations</b>	160,893	99,908
	<hr/>	<hr/>
<b>Total income</b>	160,893	99,908
	<hr/>	<hr/>
<b>Expenditure on:</b>		
Charitable activities	70,370	100,221
Accounting fees	634	600
Subscriptions	417	-
Printing and other	700	135
Bank Charges	27	108
	<hr/>	<hr/>
<b>Total expenditure</b>	72,148	101,064
	=====	=====
<b>Net Movement in Funds</b>	89,745	(1,156)
<b>Balance brought forward</b>		
<b>At 1 January 2024</b>	24	1,180
	<hr/>	<hr/>
<b>Balance carried forward</b>		
<b>At 31 December 2024</b>	88,769	24
	=====	=====

**BRITISH FRIENDS OF TZOHAR**

**BALANCE SHEET AS AT 31 DECEMBER 2024**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
<b>Current Assets</b>		
Cash at bank	88,769	24
	_____	_____
<b>Net Assets</b>	88,769	24
	_____	_____
<b>Unrestricted General Funds</b>		
Unrestricted funds	88,769	24
	=====	=====

The financial statements on pages 4 to 6 were approved by the Trustees on  
..30. September. 2025..... and signed on their behalf by:

**Joel Silberstein**

**Trustee**

## **BRITISH FRIENDS OF TZOHAR**

### **Notes Forming part of the Financial Statements for the Year Ended 31 December 2024**

#### **1. Accounting Policies**

- (a) The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

The charity meets the definition of a public benefit entity under FRS102.

- (b) Income from donations is included in income.
- (c) Interest receivable is included when receivable by the charity.
- (d) Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

#### **2. Grants made and Accumulated Funds**

All Direct Charitable Expenditure in the period comprises donations to Tzohar, a not-for-profit organisation registered in Israel for the advancement of the Jewish religion for the public benefit

The funds held at the year end are all unrestricted.

#### **3. Other costs**

No trustee received any remuneration or any other benefit from the charity during the period. No trustee received any expenses from the charity during the period.

#### **4. Related Party Transactions**

There were no related party transactions.