

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025
FOR
LEV ARIEL**

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

LEV ARIEL

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

LEV ARIEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to relieve the needs of children with a parent suffering from cancer or other similar illnesses in such ways as the trustees shall from time to time think fit and in particular but not exclusively by the provision of positive individual and/or family experiences, respite care, outings, treats and comforts with the aim of improving their conditions of life.

Significant activities

Based in North West London, Lev Ariel offers volunteers to support families that have a parent battling cancer, enabling some consistency in this new world of unpredictability. We provide weekly volunteers for after school support and small treats in order to make the children (aged 3-16) feel special and pampered.

Further information can be found on the charity's website www.levariel.org.

Public benefit

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

Volunteers

During the year the charity had 27 volunteers.

FINANCIAL REVIEW

Financial position

During the year the charity received total donations of £42,807 (2024: £6,610).

Total expenditure for the year amounted to £32,005 (2024: £16,860). Of this, £507 (2024: £889) was incurred in raising funds and £31,498 (2024: £15,971) was applied in pursuit of the charitable objects.

As a result, the charity recorded a net surplus of £10,802 (2024: deficit of £10,250). Unrestricted funds increased in the year from £2,311 to £13,113. The trustees consider the closing level of funds to be appropriate to support the charity's ongoing activities and short-term commitments.

Reserves policy

The trustees aim to maintain unrestricted reserves at a level sufficient to ensure the continuity of the charity's activities and to meet short-term commitments as they fall due. In determining the appropriate level of reserves, the trustees primarily consider the charity's regular expenditure and the variability of donation income.

The level of reserves is reviewed regularly to ensure it remains appropriate to the scale and nature of the charity's operations.

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 considered the major risks to which the charity is exposed and have established systems and procedures to manage and mitigate those risks. The trustees review the charity's risk position on a regular basis to ensure appropriate controls are in place.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1198583

LEV ARIEL

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

Principal address

2 Green Walk
London
NW4 2AJ

Trustees

Ms A Klein
Ms A Meyer (resigned 1.1.26)
Mrs Y Unsdorfer
Mr M Abadi

Independent Examiner

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

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

Ms A Klein - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEV ARIEL**

Independent examiner's report to the trustees of Lev Ariel

I report to the charity trustees on my examination of the accounts of Lev Ariel (the Trust) for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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.

Mr Aryeh Melinek, FCA

Melinek Fine LLP
Chartered Accountants
First Floor, Winston House
349 Regents Park Road
London
N3 1DH

26 February 2026

LEV ARIEL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	<u>42,807</u>	<u>6,610</u>
EXPENDITURE ON		
Raising funds	507	889
Charitable activities		
Charitable activities	<u>31,498</u>	<u>15,971</u>
Total	<u>32,005</u>	<u>16,860</u>
NET INCOME/(EXPENDITURE)	10,802	(10,250)
RECONCILIATION OF FUNDS		
Total funds brought forward	<u>2,311</u>	<u>12,561</u>
TOTAL FUNDS CARRIED FORWARD	<u>13,113</u>	<u>2,311</u>

The notes form part of these financial statements

LEV ARIEL
BALANCE SHEET
30 APRIL 2025

		2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS	Notes		
Cash at bank		14,193	3,391
CREDITORS			
Amounts falling due within one year	3	(1,080)	(1,080)
NET CURRENT ASSETS		<u>13,113</u>	<u>2,311</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>13,113</u>	<u>2,311</u>
NET ASSETS		<u>13,113</u>	<u>2,311</u>
FUNDS			
Unrestricted funds		<u>13,113</u>	<u>2,311</u>
TOTAL FUNDS		<u>13,113</u>	<u>2,311</u>

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

Ms A Klein - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

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. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

LEV ARIEL

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

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>1,080</u>	<u>1,080</u>

4. RELATED PARTY DISCLOSURES

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