

OIR GANIZ SHOTZ
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 4 APRIL 2023

OIR GANIZ SHOTZ

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Abeless
Mr P Gluck
Rabbi S Deutsch J.S.
Ms S Deutsch

Charity number

1200093

OIR GANIZ SHOTZ

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OIR GANIZ SHOTZ

TRUSTEES' REPORT

FOR THE PERIOD ENDED 4 APRIL 2023

The Trustees present their annual report and financial statements for the period ended 4 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities Act 2011 and "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

The charity's objectives are:

The advancement of education and the promotion of the Jewish faith in accordance with the orthodox Jewish faith for orthodox Jews and for the benefit of the public throughout the United Kingdom and worldwide in particular by: a) supporting and funding any school or educational institution of the orthodox Jewish faith. b) supporting and funding any synagogue of the orthodox Jewish faith. 2. the prevention or relief of poverty in the United Kingdom and worldwide by providing grants to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The Charity employs its funds and resources for supporting institutions of the Orthodox Jewish Faith and for the prevention and relief of poverty.

During the period the charity did not make any grants as it was yet to commence its activities.

Financial review

The financial results for the period to 4 April 2023 are fully reflected in the attached Financial Statements and the Notes thereon.

Reserves policy

The charity's policy is to maintain Unrestricted funds at a level which the trustees deem appropriate after considering future commitments and the likely costs for the next year.

As at 4 April 2023 the charity had no Unrestricted Funds as it was yet to formally commence its operations.

Grant Making Policy

In making grants and donations, the trustees will use their personal knowledge and experience of the community and its needs. The trustees monitor the application of the funds meeting with the recipients obtaining relevant and necessary information.

Plans for future periods

The charity plans to make grants to educational institutions and to synagogues of the Orthodox Jewish Faith. They will also make grants to individuals and charities in the aid of the prevention or relief of poverty.

Structure, governance and management

The charity is constituted as a Charitable Incorporated Organisation (CIO) and as such its governing document is its Constitution dated 17 August 2022.

The trustees administer the day-to-day affairs of the charity. None of the Trustees have beneficial interest in the charity.

OIR GANIZ SHOTZ

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 4 APRIL 2023

The Trustees who served during the period and up to the date of signature of the financial statements were:

Mr S Abeless

Mr P Gluck

Rabbi S Deutsch J.S.

Ms S Deutsch

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



Mr S Abeless

Trustee

3 April 2025

OIR GANIZ SHOTZ

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 4 APRIL 2023

	Unrestricted funds 2023 £
Income from:	
Donations and legacies	-
Total income	-
Expenditure on:	
Charitable activities	-
Total expenditure	-
Net income and movement in funds	-
Reconciliation of funds:	
Fund balances at 17 August 2022	-
Fund balances at 4 April 2023	-

The charity is dormant and has not undertaken any activity during the period.

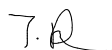
OIR GANIZ SHOTZ

STATEMENT OF FINANCIAL POSITION

AS AT 4 APRIL 2023

	2023	
	£	£
Current assets		
Cash at bank and in hand	-	
Current liabilities	-	
Net current assets		-
Non-current liabilities		-
Net assets		-
The funds of the Charity		
		-

The financial statements were approved by the Trustees on 3 April 2025



Mr S Abeless
Trustee

OIR GANIZ SHOTZ

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 4 APRIL 2023

1 Accounting policies

Charity information

Oir Ganiz Shotz is CIO registered with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 4 APRIL 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 4 APRIL 2023

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the period.

4 Employees

There were no employees whose annual remuneration was more than £60,000.

5 Related party transactions

There were no disclosable related party transactions during the period.