

**CHARITY REGISTRATION NUMBER: 1203579**

**Friends of Federation of Jewish Communities of Ukraine**  
**Unaudited Financial Statements**  
**31 December 2024**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
London  
NW11 0PU

**Friends of Federation of Jewish Communities of Ukraine**  
**Financial Statements**  
**Year ended 31 December 2024**

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**Friends of Federation of Jewish Communities of Ukraine**  
**Trustees' Annual Report**  
**Year ended 31 December 2024**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

**Reference and administrative details**

<b>Registered charity name</b>	Friends of Federation of Jewish Communities of Ukraine
<b>Charity registration number</b>	1203579
<b>Principal office</b>	23A Church Road BH14 8UF Poole
<b>The trustees</b>	Mr D Morris Mr DL Aaronson
<b>Independent examiner</b>	Cohen Arnold New Burlington House 1075 Finchley Road London NW11 0PU

**Structure, governance and management**

The Charity is registered charity (charity number: 1203579) and is governed by a trust deed dated 26 January 2023 and as amended by a resolution dated 13 June 2023.

The Trustees administer the day-to-day affairs of the Charity. None of the Trustees have any beneficial interest in the Charity.

**Objectives and activities**

The objects of the charity are for the public benefit:

- (i) The relief and assistance for persons living in Ukraine and those who see Ukraine as their home who are in need due to war
- (ii) Natural disaster or catastrophe by the provision of grants to charities and organisations working there to supply such aid as the trustees see fit in the circumstances.

**Achievements and performance**

During the year aggregate donations were paid in the sum of £80,075.

The financial results of the Charity's activities for the year ended 31 December 2024 are fully reflected in the attached Financial Statements together with the notes thereon.

## **Friends of Federation of Jewish Communities of Ukraine**

### **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2024**

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#### **Financial review**

##### **Reserves Policy**

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level, which the Trustees think appropriate after considering the future commitments of the Charity and the likely administrative costs of the Charity for the next year.

The Charity has no binding commitments for the next year and their administrative expenses are minimal.

The unrestricted funds of the Charity at 31 December 2024 were £31,207.

The trustees' annual report was approved on 3 September 2025 and signed on behalf of the board of trustees by:

Signed by:  
  
68A96F87042D4E6...  
**Mr D Morris**  
Trustee

## **Friends of Federation of Jewish Communities of Ukraine**

### **Independent Examiner's Report to the Trustees of Friends of Federation of Jewish Communities of Ukraine**

**Year ended 31 December 2024**

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I report to the trustees on my examination of the financial statements of Friends of Federation of Jewish Communities of Ukraine ('the charity') for the year ended 31 December 2024.

#### **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').

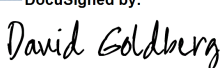
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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 accounts to be reached.

DocuSigned by:  
  
DC6977A4F80D499  
**David Goldberg, FCA DChA**

Cohen Arnold  
New Burlington House  
1075 Finchley Road  
London  
NW11 0PU

3 September 2025

**Friends of Federation of Jewish Communities of Ukraine****Statement of Financial Activities****Year ended 31 December 2024**

		<b>Year to 31 Dec 24</b>		Period from 6 Apr 23 to 31 Dec 23
		Unrestricted funds	<b>Total funds</b>	Total funds
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	112,801	112,801	—
<b>Total income</b>		<u>112,801</u>	<u>112,801</u>	<u>—</u>
<b>Expenditure</b>				
Expenditure on charitable activities	<b>5,6</b>	81,594	81,594	—
<b>Total expenditure</b>		<u>81,594</u>	<u>81,594</u>	<u>—</u>
<b>Net income and net movement in funds</b>		<u>31,207</u>	<u>31,207</u>	<u>—</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		—	—	—
<b>Total funds carried forward</b>		<u>31,207</u>	<u>31,207</u>	<u>—</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

**Friends of Federation of Jewish Communities of Ukraine**  
**Statement of Financial Position**  
**31 December 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		32,707	—
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	1,500	—
<b>Net current assets</b>		31,207	—
<b>Total assets less current liabilities</b>		31,207	—
<b>Net assets</b>		31,207	—
<b>Funds of the charity</b>			
Unrestricted funds		31,207	—
<b>Total charity funds</b>	<b>12</b>	31,207	—

These financial statements were approved by the board of trustees and authorised for issue on 3 September 25, and are signed on behalf of the board by:

Signed by:  
  
68A96F87042D4E6...  
**Mr D Morris**  
Trustee

The notes on pages 6 to 9 form part of these financial statements.

# Friends of Federation of Jewish Communities of Ukraine

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 3. Accounting policies *(continued)*

#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 23A Church Road, BH14 8UF, Poole.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

#### Grants and donations

Grants and donations are only included in the statement of financial activities when the charity has unconditional entitlement to the resources. Donations represent voluntary amounts received during the year.

#### Expenditure and liabilities

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

#### Grants payable

These are only recognized in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remains in the control of the charity.

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Friends of Federation of Jewish Communities of Ukraine

Notes to the Financial Statements (continued)

Year ended 31 December 2024

3. Accounting policies (continued)

Support costs

Support costs are those costs which are common to all areas of the organisation.

Governance costs

Include costs of the preparation and examination of the charity's accounts, the cost of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations	112,801	112,801	—	—

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants payable	80,075	80,075	—	—
Support costs	1,519	1,519	—	—
	81,594	81,594	—	—

# Friends of Federation of Jewish Communities of Ukraine

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Grants payable	80,075	—	80,075	—
Governance costs	—	1,519	1,519	—
	<u>80,075</u>	<u>1,519</u>	<u>81,594</u>	<u>—</u>

### 7. Analysis of grants

	Year to 31 Dec 24 £	Period from 6 Apr 23 to 31 Dec 23 £
<b>Grants to institutions</b>		
Federation of Jewish Communities of Ukraine	80,075	—
Total grants	<u>80,075</u>	<u>—</u>

### 8. Independent examination fees

	Year to 31 Dec 24 £	Period from 6 Apr 23 to 31 Dec 23 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>—</u>

### 9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 11. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,500</u>	<u>—</u>

**Friends of Federation of Jewish Communities of Ukraine****Notes to the Financial Statements** *(continued)***Year ended 31 December 2024****12. Analysis of charitable funds****Unrestricted funds**

	At 1 January 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	—	112,801	(81,594)	31,207
	<u>—</u>	<u>112,801</u>	<u>(81,594)</u>	<u>31,207</u>

	At 6 April 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

**13. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	32,707	32,707
Creditors less than 1 year	(1,500)	(1,500)
<b>Net assets</b>	<u>31,207</u>	<u>31,207</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	—	—
Creditors less than 1 year	—	—
<b>Net assets</b>	<u>—</u>	<u>—</u>

**14. Related parties**

There were no related party transactions during the period under review