

# EZRAS ACHIM UK

England & Wales · Charity number 1204163

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2023-07-31

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 17 Princes Park Avenue  
London  
NW11 0JR

**Phone** +447598634570

**Email** [greenb18@gmail.com](mailto:greenb18@gmail.com)

## Activities

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**Objects:** TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME IN PARTICULAR BUT NOT LIMITED TO ADVANCING THE ORTHODOX JEWISH RELIGION AND THE PREVENTION AND RELIEF OF POVERTY, IN PARTICULAR, BUT NOT EXCLUSIVELY, BY SUPPORTING THE WORK OF EZRAS ACHIM IN ISRAEL.

**Activities:** GRANT-MAKING TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME IN PARTICULAR BUT NOT LIMITED TO ADVANCING THE ORTHODOX JEWISH RELIGION AND THE PREVENTION AND RELIEF OF POVERTY, IN PARTICULAR, BUT NOT EXCLUSIVELY, BY SUPPORTING THE WORK OF EZRASACHIM AND OTHER CHARITIES IN ISRAEL.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- Israel
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-30	£3,574,298	£2,456,733	£1,134,258	0
2024-07-30	£370,437	£353,744	-	-

## Trustees

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Name	Role	Appointed
<b>Benjamin Green</b>	Chair	2023-07-31
Gershon Aryeh James Edward Dunner		2023-07-31
Sam Noe		2024-10-14

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**EZRAS ACHIM UK**

England & Wales - Charity number 1204163

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# Accounts

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Charity registration number 1204163 (England and Wales)

**EZRAS ACHIM UK**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

# EZRAS ACHIM UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

B Green  
S Noe  
G A J E Dunner

**Charity registration**

England and Wales

1204163

**Principal address**

17 Princes Park Avenue  
London  
NW11 0JR

**Auditor**

Glazers  
843 Finchley Road  
London  
NW11 8NA

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# EZRAS ACHIM UK

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# EZRAS ACHIM UK

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 JULY 2025**

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The trustees present their annual report and financial statements for the year ended 31 July 2025.

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 governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

### **Objectives and activities**

The charity's objects are ;

To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, in particular but not limited to advancing the Orthodox Jewish religion and the prevention and relief of poverty, in particular, but not exclusively, by supporting the work of Ezras Achim in Israel.

#### *Public benefit*

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

#### *Grant making policy*

Grant applications are evaluated by the trustees on a case by case basis with due regards to the charity's objectives and funds then available.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

During the year the charity received donations of £3,574,298 and made grants of £2,396,699, with further grants totalling £1,000,000 being made shortly after the year end. The charity received UK pledges made in respect of the worldwide Keren Olam Hatorah campaign with grants therefrom being made in accordance with the aims of that campaign.

### **Financial review**

The charity's results for the year are shown 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 allowing for future commitments and the likely costs for the next year.

### **Plans for future periods**

The trustees aim to continue the charity's current grant making activities.

### **Structure, governance and management**

The charity is a registered charity (no.1204163) and is governed by a CIO Foundation Constitution dated 31 July 2023.

The trustees who served during the year and up to the date of signature of the financial statements were:

B Green

S Noe

G A J E Dunner

#### *Recruitment and appointment of trustees*

New trustees are appointed based on personal competence, specialist skills, knowledge and availability. None of the trustees have any beneficial interest in the charity.

#### *Organisational structure*

The charity is managed by its trustees.

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# EZRAS ACHIM UK

## TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2025*

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

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B Green  
**Trustee**

Date: .....

# **EZRAS ACHIM UK**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 JULY 2025***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

# EZRAS ACHIM UK

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EZRAS ACHIM UK

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### Opinion

We have audited the financial statements of Ezras Achim UK (the 'charity') for the year ended 31 July 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# EZRAS ACHIM UK

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EZRAS ACHIM UK

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### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

# EZRAS ACHIM UK

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EZRAS ACHIM UK

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In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

1) Enquiries of management concerning the charity's policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

2) Discussions among the engagement team regarding how and when fraud might occur in the financial statements and any potential indicators of fraud.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and IFRS as issued by the IASB and adopted by the EU, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or avoid a material penalty.

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We note that our audit is not primarily designed to detect non-compliance with laws and regulations and the Trustees and other management are responsible for such internal control as the Trustees and other management of the Charity determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to errors or fraud, including compliance with laws and regulations. Additionally, owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

# EZRAS ACHIM UK

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EZRAS ACHIM UK

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Other matters**

The charity's previous year's financial statements were not audited.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

For and on behalf of Glazers, Statutory Auditor  
Chartered Accountants  
843 Finchley Road  
London  
NW11 8NA  
Date: .....

Glazers is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# EZRAS ACHIM UK

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

**FOR THE YEAR ENDED 31 JULY 2025**

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	3,574,298	370,437
<b>Total income</b>		<u>3,574,298</u>	<u>370,437</u>
<b>Expenditure on:</b>			
Raising funds	4	47,398	12,646
Charitable activities	5	2,409,335	341,098
<b>Total expenditure</b>		<u>2,456,733</u>	<u>353,744</u>
<b>Net income and movement in funds</b>		1,117,565	16,693
<b>Reconciliation of funds:</b>			
Fund balances at 1 August 2024		16,693	-
<b>Fund balances at 31 July 2025</b>		<u>1,134,258</u>	<u>16,693</u>

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

# EZRAS ACHIM UK

## BALANCE SHEET

AS AT 31 JULY 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		1,140,634		18,133	
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<u>(6,376)</u>		<u>(1,440)</u>	
<b>Net current assets</b>			<u>1,134,258</u>		<u>16,693</u>
<b>The funds of the charity</b>					
Unrestricted funds	<b>13</b>		<u>1,134,258</u>		<u>16,693</u>
			<u>1,134,258</u>		<u>16,693</u>

The financial statements were approved by the trustees on .....

.....  
B Green  
Trustee

# EZRAS ACHIM UK

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 JULY 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	15	1,122,501		18,133	
<b>Net cash generated from investing activities</b>			-		-
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>		1,122,501		18,133	
Cash and cash equivalents at beginning of year			18,133		-
<b>Cash and cash equivalents at end of year</b>		1,140,634		18,133	

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# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2025

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#### 1 Accounting policies

##### Charity information

Ezras Achim UK is a registered charity governed by a CIO Foundation Constitution dated 31 July 2023. The charity's registered office is 17 Princes Park Avenue, London NW11 0JR.

#### 1.1 Basis of preparation

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" 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)". 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. 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.

# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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### 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 debtors 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 creditors 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 creditors 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 creditors 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.

### 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.

# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	3,574,298	370,437

### 4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Seeking donations, grants and legacies	47,398	12,646

### 5 Expenditure on charitable activities

	2025 £	2024 £
<b>Direct costs</b>		
Grant funding of activities (see note 6)	2,396,699	336,933
<b>Share of support and governance costs (see note 7)</b>		
Support	6,636	475
Governance	6,000	3,690
	<u>2,409,335</u>	<u>341,098</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>2,409,335</u>	<u>341,098</u>

# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

### 6 Grants payable

	2025 £	2024 £
Grants to institutions:		
Zichron Avos Ezras Achim	145,000	325,000
Keren Hitchazcut Yeshivas Ponovezh Institutions	370,162	-
Yeshivas Orchos Torah	357,792	-
Yeshivas Ateres Shlomo	327,528	-
Yeshivas Mir Yerushalayim	256,349	-
Teshivas Toras Chacham	244,813	-
Yeshivas Chevron Knesses Yisrael	184,258	-
Nishman Aharon V'Yaakov	143,109	-
Yeshivas Beis Hillel	135,892	-
Merkaz Torah Tifrach	62,696	-
Yeshiva Beis Matisyahu	57,741	-
Motze Shalal Rav	51,951	-
Kol Rina Shaarei Torah	51,449	-
Other	7,959	-
	<u>2,396,699</u>	<u>325,000</u>
Grants to individuals	-	11,933
	<u>2,396,699</u>	<u>336,933</u>

-

### 7 Support costs allocated to activities

	2025 £	2024 £
Insurance	-	168
Bank charges	6,636	67
Office costs	-	240
Governance costs	6,000	3,690
	<u>12,636</u>	<u>4,165</u>
<b>Analysed between:</b>		
Charitable activities	<u>12,636</u>	<u>4,165</u>

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	<u>6,000</u>	<u>1,440</u>

# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

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

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	6,376	1,440

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	16,693	3,574,298	(2,456,733)	1,134,258
<b>Previous year:</b>				
	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	-	370,437	(353,744)	16,693

### 14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

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<b>15 Cash generated from operations</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Surplus for the year	1,117,565	16,693
<b>Movements in working capital:</b>		
Increase in creditors	4,936	1,440
<b>Cash generated from operations</b>	<u>1,122,501</u>	<u>18,133</u>

### 16 Analysis of changes in net funds

The charity had no material debt during the year.

**EZRAS ACHIM UK**

England & Wales - Charity number 1204163

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# Accounts

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Charity registration number 1204163

**EZRAS ACHIM UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2024**

# EZRAS ACHIM UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

B Green  
S Noe  
G A J E Dunner

**Charity number**

1204163

**Independent examiner**

CHS Accountants Limited  
45 Stamford Hill  
London  
N16 5SR

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# EZRAS ACHIM UK

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# EZRAS ACHIM UK

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 JULY 2024

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The trustees present their annual report and financial statements for the year ended 31 July 2024.

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 objects are:

To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time in particular but not limited to advancing the Orthodox Jewish religion and the prevention and relief of poverty, in particular, but not exclusively, by supporting the work of Ezras Achim in Israel.

#### *Public benefit*

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

#### *Grant making policy*

Grants applications are evaluated by the trustees on a case-by-case basis with due regard to the charity's objectives and funds then available.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

During the year the charity received donations totaling £370,437 and made grants totaling £336,933.

#### **Financial review**

The financial results for the year to 31 July 2024 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.

#### **Plans for future periods**

The trustees have noticed a much broader need than initially anticipated. They therefore aim to expand the charity and benefit a wider range of beneficiaries, in line with the charity's governing document.

#### **Structure, governance and management**

The charity is a registered charity (charity number 1204163) and is governed by a CIO Foundation Constitution dated 31 Jul 2023.

The trustees who served during the year and up to the date of signature of the financial statements were:

B Green

S Noe

G A J E Dunner

#### *Recruitment and appointment of trustees*

New trustees are appointed based on personal competence, specialist skill, knowledge and availability.


None of the trustees has any beneficial interest in the charity.

# **EZRAS ACHIM UK**

## **TRUSTEES' REPORT (CONTINUED)** **FOR THE YEAR ENDED 31 JULY 2024**

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



B Green  
**Trustee**

15 May 2025

# **EZRAS ACHIM UK**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 JULY 2024**

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

# EZRAS ACHIM UK

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZRAS ACHIM UK

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I report to the trustees on my examination of the financial statements of Ezras Achim UK (the charity) for the year ended 31 July 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 2011 Act).

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

### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.



**Pini Shebson ACA**

CHS Accountants Limited  
45 Stamford Hill  
London  
N16 5SR

Dated: 15 May 2025

# EZRAS ACHIM UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JULY 2024**

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	Notes	Unrestricted funds 2024 £
<b>Income from:</b>		
Donations and legacies	3	370,437
<b>Total income</b>		<u>370,437</u>
<b>Expenditure on:</b>		
Raising funds	4	12,646
Charitable activities	5	341,098
<b>Total expenditure</b>		<u>353,744</u>
<b>Net income and movement in funds</b>		16,693
<b>Reconciliation of funds:</b>		
Fund balances at 31 July 2023		-
<b>Fund balances at 31 July 2024</b>		<u>16,693</u>

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

# EZRAS ACHIM UK

## STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2024

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	Notes	2024 £	£
<b>Current assets</b>			
Cash at bank and in hand		18,133	
<b>Current liabilities</b>	<b>12</b>	<u>(1,440)</u>	
<b>Net current assets</b>			<u>16,693</u>
<b>The funds of the charity</b>			
Unrestricted funds	<b>13</b>		<u>16,693</u>
			<u>16,693</u>

The financial statements were approved by the trustees on 15 May 2025



B Green  
Trustee

# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

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### 1 Accounting policies

#### Charity information

Ezras Achim is a registered charity governed by its constitution.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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.

# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

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### 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.

# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

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### 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 Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>
Donations and gifts	370,437	370,437

### 4 Expenditure on raising funds

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>Fundraising and publicity</b>		
Other fundraising costs	12,646	12,646

### 5 Expenditure on charitable activities

	<b>Total 2024 £</b>
<b>Direct costs</b>	
Grant funding of activities (see note 6)	336,933
<b>Share of support and governance costs (see note 7)</b>	
Support	475
Governance	3,690
	<u>341,098</u>
<b>Analysis by fund</b>	
Unrestricted funds	<u>341,097</u>

# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

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<b>6</b>	<b>Grants payable</b>	<b>Total 2024 £</b>
	Grants to institutions:	
	Zichron Avos Ezras Achim - Israel	325,000
	Grants to individuals	11,933
	-	<u><u>          </u></u>
<b>7</b>	<b>Support costs allocated to activities</b>	<b>Total 2024 £</b>
	Insurance	168
	Bank charges	67
	General office expenditure	240
	Governance	3,690
		<u>4,165</u>
	<b>Governance costs comprise:</b>	<b>2024 £</b>
	Independent Examiner fees	1,440
	Legal and professional	2,250
		<u>3,690</u>
<b>8</b>	<b>Net movement in funds</b>	<b>2024 £</b>
	The net movement in funds is stated after charging/(crediting):	
	Fees payable for the independent examination of the charity's financial statements	1,440
		<u><u>          </u></u>
<b>9</b>	<b>Trustees</b>	
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.	

# EZRAS ACHIM UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

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### 10 Employees

The average monthly number of employees during the year was:

	<b>2024 Number</b>
Total	-

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

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Current liabilities

	<b>2024 £</b>
Accruals and deferred income	1,440

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 31 July 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 July 2024 £</b>
General funds	-	370,437	(353,744)	16,693

### 14 Related party transactions

There were no disclosable related party transactions during the year ( - none).