

EZRAS YOEL

England & Wales · Charity number 1205715

Details

Status Registered

Legal form CIO

Registered 2023-11-14

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

Contact

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Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY IN THE UNITED KINGDOM BY PROVIDING GRANTS AND FOOD PROVISIONS TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: This Organisation provides financial grants and food provisions to impoverished individuals who apply and can prove to benefit from such grants. The Organisation also provides grants and food provision to other charities or organisations which help relieve or prevent poverty.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£357,100	£379,265	-	-

Trustees

Name	Role	Appointed
Abraham Deutsch		2023-11-14
Kive Rothbart		2023-11-14
Yechezkel Lew		2023-11-14

EZRAS YOEL

England & Wales - Charity number 1205715

Accounts

Charity registration number 1205715

EZRAS YOEL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 APRIL 2025

EZRAS YOEL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

K Rothbart
A Deutsch
Y Lew

Charity number

1205715

Independent examiner

CHS Accountants Limited
Lower Ground Floor,
13 High Road
London N15 6LT

EZRAS YOEL

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EZRAS YOEL

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the period ended 30 April 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 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:

The prevention or relief of poverty in the United Kingdom by providing grants and food provisions 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.

Grant making policy

The charity makes grants for the prevention and relief of poverty.

In making these grants the trustees use their personal knowledge and experience of the community they serve. The trustees monitor the application of funds by regular formal and informal correspondence.

Achievements and performance

Significant activities and achievements against objectives

During the year the charity received donations aggregating £357,100 and made grants totalling £317,000. They also provided clothing and food for those in need due to poverty at a total cost of £33,051.

Financial review

The financial results for the period to 30 April 2025 are fully reflected in the attached Accounts and the notes thereon.

Reserves policy

It is the policy of the charity that unrestricted funds are maintained at a level deemed appropriate after considering future commitments and the likely costs of the next year.

As at 30 April 2025, there is a deficit of reserves of £22,165. This is expected to be reversed in the coming year through further donations.

Structure, governance and management

Ezras Yoel is a registered charity governed by its Foundation Constitution dated 14 November 2023.

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

K Rothbart

A Deutsch

Y Lew

Recruitment and appointment of trustees

New trustees are appointed based on personal competence, availability and knowledge and familiarity with the community which the charity serves. New trustees are inducted into the workings of the charity by the existing trustees.

EZRAS YOEL

TRUSTEES' REPORT (CONTINUED) **FOR THE PERIOD ENDED 30 APRIL 2025**

Organisational structure

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

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

Yechezkel Lew

Y Lew
Trustee

31 July 2025

EZRAS YOEL

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE PERIOD ENDED 30 APRIL 2025

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 YOEL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EZRAS YOEL

I report to the trustees on my examination of the financial statements of Ezras Yoel (the charity) for the period ended 30 April 2025.

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
Lower Ground Floor,
13 High Road
London N15 6LT

Dated: 31 July 2025

EZRAS YOEL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £
Income from:		
Donations and legacies	3	357,100
Total income		<u>357,100</u>
Expenditure on:		
Raising funds	4	27,130
Charitable activities	5	352,135
Total expenditure		<u>379,265</u>
Net expenditure and movement in funds		(22,165)
Reconciliation of funds:		
Fund balances at 14 November 2023		-
Fund balances at 30 April 2025		<u>(22,165)</u>

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

EZRAS YOEL

STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2025

	Notes	2025 £	£
Current assets			
Cash at bank and in hand		115	
Current liabilities	12	<u>(22,280)</u>	
Net current liabilities			<u><u>(22,165)</u></u>
The funds of the charity			
Unrestricted funds	13		<u>(22,165)</u>
			<u><u>(22,165)</u></u>

The financial statements were approved by the trustees on 31 July 2025

Yechezkel Lew

Y Lew
Trustee

EZRAS YOEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Ezras Yoel is a registered charity governed by its CIO Foundation Constitution dated 14 November 2023.

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 YOEL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2025

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 YOEL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2025

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

	Unrestricted funds 2025 £
Donations and gifts	357,100

4 Expenditure on raising funds

	Unrestricted funds 2025 £
Fundraising and publicity	
Other fundraising costs	26,817
Support costs	313
	<u>27,130</u>

EZRAS YOEL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2025

5 Expenditure on charitable activities

	Total Funds 2025 £
Direct costs	
Clothing vouchers	19,905
Food and groceries vouchers	13,147
	<hr/>
	33,052
Grant funding of activities (see note 6)	317,000
Share of support and governance costs (see note 7)	
Support	313
Governance	1,770
	<hr/>
	352,135
	<hr/> <hr/>
Analysis by fund	
Unrestricted funds	352,135
	<hr/> <hr/>

6 Grants payable

	Total Funds 2025 £
Grants to institutions:	
Fundd	288,250
Open Door Society Limited	10,000
Mifal Tzedoko V'Chesed Limited	10,000
Friends of Yeshiva Daas Sholem Shotz	6,000
Hachzokas Torah Vechesed Charity	1,500
Talmud Torah Education Limited	1,000
KYL Central Shul Trust	250
	<hr/>
	317,000
	<hr/> <hr/>

EZRAS YOEL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2025

7 Support costs allocated to activities

	2025
	£
General administrative costs	313
Fundraising admin costs	313
Governance costs	1,770
	<u>2,396</u>

Analysed between:

Fundraising	313
Charitable activities	2,083
	<u>2,396</u>

	2025
	£
Governance costs comprise:	
Independent examiner fees	1,680
Legal and professional	90
	<u>1,770</u>

8 Net movement in funds

	2025
	£
The net movement in funds is stated after charging/(crediting):	
Fees payable for the independent examination of the charity's financial statements	1,680
	<u>1,680</u>

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
Total	-
	<u>-</u>

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.

EZRAS YOEL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2025

12 Current liabilities

	2025 £
Trade payables	600
Other creditors	20,000
Accruals and deferred income	1,680
	<u>22,280</u>

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 14 November 2023 £	Incoming resources £	Resources expended £	At 30 April 2025 £
General funds	-	357,100	(379,265)	(22,165)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14 Related party transactions

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