

**UK Friends Of Bnos Yehudis**  
**Unaudited Financial Statements**  
**30 June 2024**

**LEVENSONS LTD**  
Chartered Certified Accountants  
Rico House  
George Street  
Manchester  
M25 9WS

# **UK Friends Of Bnos Yehudis**

## **Financial Statements**

**Year ended 30 June 2024**

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# UK Friends Of Bnos Yehudis

## Trustees' Annual Report

Year ended 30 June 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

### Reference and administrative details

**Registered charity name** UK Friends Of Bnos Yehudis

**Charity registration number** 1205872

**Principal office** 20 Harrogate Avenue  
Prestwich  
M25 0LT

### The trustees

Mr S Reif	(Appointed 23 November 2023)
Mrs S Schechter	(Appointed 23 November 2023)
Mr AA Schleider	(Appointed 23 November 2023)

**Independent examiner** Yisroel Levenson FCCA CTA  
Rico House  
George Street  
Manchester  
M25 9WS

### Structure, governance and management

The charity was incorporated as a CIO on 23 November 2023.

New trustees are recruited from the community as required. A new trustee would receive copies of the previous years' Annual Report and Accounts and will be referred to the Charity Commissions guidance for Trustees.

### Objectives and activities

The advancement of the Orthodox Jewish religion for the benefit of the public, in particular, but not exclusively by providing grants for girls to attend Bnos Yehudis Seminary in Israel to learn about and advance their faith which they could not otherwise afford through lack of means.

### Achievements and performance

The charity has successfully raised funds which will enable it to carry out its objectives.

### Financial review

Income for the year was £32,021. Expenditure in furtherance of charitable activities aggregated £360, resulting in a net income of £31,661. Reserves at the year end amount to £31,661. The trustees seek to retain reserves equal to 3 months expenditure.

# **UK Friends Of Bnos Yehudis**

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

### **Year ended 30 June 2024**

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The trustees' annual report was approved on 24 April 2025 and signed on behalf of the board of trustees by:

Mrs S Schechter  
Trustee

# **UK Friends Of Bnos Yehudis**

## **Independent Examiner's Report to the Trustees of UK Friends Of Bnos Yehudis**

**Year ended 30 June 2024**

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I report to the trustees on my examination of the financial statements of UK Friends Of Bnos Yehudis ('the charity') for the year ended 30 June 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.

Yisroel Levenson FCCA CTA  
Independent Examiner

Rico House  
George Street  
Manchester  
M25 9WS

# UK Friends Of Bnos Yehudis

## Statement of Financial Activities

Year ended 30 June 2024

		2024	
	Note	Unrestricted funds £	Total funds £
<b>Income and endowments</b>			
Donations and legacies	4	32,021	32,021
<b>Total income</b>		<u>32,021</u>	<u>32,021</u>
<b>Expenditure</b>			
Expenditure on charitable activities	5,6	360	360
<b>Total expenditure</b>		<u>360</u>	<u>360</u>
<b>Net income and net movement in funds</b>		<u>31,661</u>	<u>31,661</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		—	—
<b>Total funds carried forward</b>		<u>31,661</u>	<u>31,661</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 10 form part of these financial statements.

# UK Friends Of Bnos Yehudis

## Statement of Financial Position

30 June 2024

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	Note	2024 £
<b>Current assets</b>		
Cash at bank and in hand		32,021
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	<u>360</u>
<b>Net current assets</b>		<u>31,661</u>
<b>Total assets less current liabilities</b>		<u>31,661</u>
<b>Net assets</b>		<u><u>31,661</u></u>
 <b>Funds of the charity</b>		
Unrestricted funds		<u>31,661</u>
<b>Total charity funds</b>	<b>12</b>	<u><u>31,661</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 24 April 2025, and are signed on behalf of the board by:

Mrs S Schechter  
Trustee

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The notes on pages 6 to 10 form part of these financial statements.

# UK Friends Of Bnos Yehudis

## Notes to the Financial Statements

Year ended 30 June 2024

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### 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 20 Harrogate Avenue, Prestwich, M25 0LT.

### 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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### 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.



# UK Friends Of Bnos Yehudis

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

Year ended 30 June 2024

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

#### Incoming resources

All incoming resources are 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. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

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:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 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.

# UK Friends Of Bnos Yehudis

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

Year ended 30 June 2024

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

#### Financial instruments *(continued)*

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>		
Donations type 1	32,021	32,021

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £
Support costs	360	360

# UK Friends Of Bnos Yehudis

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

Year ended 30 June 2024

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

	Support costs	Total funds
	2024	2024
	£	£
Activity type 1	<u>360</u>	<u>360</u>

### 7. Analysis of support costs

	Analysis of support costs activity 1	Total 2024
	£	£
Governance costs	<u>360</u>	<u>360</u>

### 8. Independent examination fees

	2024
	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>

### 9. Staff costs

The average head count of employees during the year was 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
	£
Accruals and deferred income	<u>360</u>

### 12. Analysis of charitable funds

#### Unrestricted funds

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	<u>—</u>	<u>32,021</u>	<u>(360)</u>	<u>31,661</u>

# UK Friends Of Bnos Yehudis

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

Year ended 30 June 2024

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### 13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	32,021	32,021
Creditors less than 1 year	(360)	(360)
<b>Net assets</b>	<u>31,661</u>	<u>31,661</u>