

Charity Registration No. 1206299

**YACHAD FOUNDATION
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
PERIOD ENDED 30 JUNE 2025**

**YACHAD FOUNDATION
TRUSTEES REPORT
PERIOD ENDED 30 JUNE 2025**

The trustees present their annual report together with the financial statements of the Charity for the period ended 30 June 2025. The financial statements have been prepared in accordance with the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2019, and applicable UK Accounting Standards and the Charities Act of 2011.

Reference and Administrative Details

Trustees	Mr L Schapiro Mr J I Weinberger Mr M A Daskal
Charity Registration No	1206299
Registered Office	19 Moundfield Road London N16 6DT
Independent Examiner	Jacob J Jakobovits FMAAT Kyver & Dale Consultants Ltd Suite 101, Pride House Shanklin Road London N15 4FB

Structure and Objectives

Yachad Foundation was registered as a charity with the Charity Commission on 20 December 2023, and is constituted as a Charitable Incorporated Organisation (CIO).

The above trustees served throughout the period. The Board has the power to appoint additional trustees, as it considers fit based on personal competence, specialist skills and experience. None of the trustees have any beneficial interest in the charity and did not receive any remuneration. The trustees are involved in the running of the charity.

The objects of the charity are for the public benefit, to relieve the needs of children suffering bereavement or loss through the death of a parent(s) or legal guardian and families with widowed parents, through the provision of: a) free childcare services; b) the provision of retreats, and c) the provision of food and hot meals; debt advice and such other activities as the trustees deem appropriate.

Developments and Activities

The trustees consider that the performance of the charity during the period has been most satisfactory. The trustees have identified the risks to which the charity may be exposed and systems have been established to mitigate these risks. The trustees have had due regard to guidance published by the Charity Commission, including public benefit guidance, as outlined in the statement below.

During the year, the charity received donations of £21,307 (2024 – £0) and expensed £19,274 (2024 – £0) through charitable expenditure and support costs.

Public Benefit Statement

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

The charity was established to relieve the needs of children suffering bereavement or loss through the death of a parent or legal guardian, together with families headed by widowed parents. The charity seeks to provide support

YACHAD FOUNDATION
TRUSTEES REPORT (continued)
PERIOD ENDED 30 JUNE 2025

and assistance through the provision of free childcare services, retreats, food and hot meals, debt advice, and such other support activities as the trustees consider appropriate in furtherance of the charity's objects.

Through these activities, the charity aims to provide practical, emotional, and financial support to vulnerable children and families experiencing significant hardship and emotional distress. The trustees believe that the charity's work promotes the well-being, stability, and welfare of beneficiaries by helping to relieve immediate pressures and providing opportunities for support, respite, and community engagement.

As this is the charity's first year of operation, the trustees have focused on establishing the charity's foundations, developing its support network, and securing funding to enable the future growth and sustainability of its activities. The trustees intend to continue expanding the charity's programmes in order to enhance the support available to beneficiaries and maximise the charity's positive impact within the community.

The trustees are satisfied that the charity's objectives and future activities provide a clear public benefit and are in accordance with the guidance set out by the Charity Commission.

Reserves

Reserves of £2,033 (2024 – £0) represent the available funds at the year end. The present level of funding is adequate to support the continuation of the charity's activities.

Responsibilities of the Trustees

Charity Law requires the trustees to prepare a report and financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the end of the year. These must be in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period.

In preparing these financial statements, the trustees are required to select suitable accounting policies, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records which are sufficient to show and explain the charity's transactions and disclose, with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with Charity Law. The trustees are also responsible for safeguarding the assets and activities of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 14 May 2026 and signed on their behalf by:

Mr Levi Y Schapiro
Trustee

**YACHAD FOUNDATION
INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF YACHAD FOUNDATION
YEAR ENDED 30 JUNE 2025**

I report to the trustees on my examination of the financial statements of Yachad Foundation for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Respective Responsibilities of the Trustees and the Examiners

The trustees of the charity are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of Independent Examiners' report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from the trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and that report is limited to those matters set out in the statement below.

Independent Examiners' Statement

Following my examination, I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act;
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of the 2011 Act 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.

Jacob Jakobovits FMAAT
Independent Examiner
For Kyver & Dale Consultants Ltd
Suite 101, Pride House, Shanklin Road
London N15 4FB

Date: 14 May 2026

YACHAD FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 JUNE 2025

		2025	2024
	Notes	Unrestricted Funds £	Total Funds £
Income			
Donations and grants	3	21,307	21,307
Total Income		<u>21,307</u>	<u>21,307</u>
Expenditure			
Expenditure on charitable activities	4, 5	19,274	19,274
Total Expenditure		<u>19,274</u>	<u>19,274</u>
Net Income/ expenditure and net movement in funds		<u>2,033</u>	<u>2,033</u>
Reconciliation of funds			
Total funds brought forward		-	-
Total funds carried forward		<u>2,033</u>	<u>2,033</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 form part of these financial statements

YACHAD FOUNDATION
STATEMENT OF FINANCIAL POSITION
PERIOD ENDED 30 JUNE 2024

		2025	2024
		Total	Total
		Funds	Funds
		£	£
Current Assets	Notes		
Cash at bank and in hand		2,813	-
		2,813	-
Creditors			
Amounts falling due within one year	7	(780)	-
Net current assets		2,033	-
Total assets less current liabilities		2,033	-
Net Assets		2,033	-
Reconciliation of funds			
Unrestricted funds		2,033	-
Total Funds		2,033	-

These financial statements were approved by the board of trustees and authorised for issue on 14 May 2026, and are signed on their behalf by:

Mr Levi Y Schapiro
Trustee

YACHAD FOUNDATION
NOTES TO THE ACCOUNTS
YEAR ENDED 30 JUNE 2025

1) General Information

Yachad Foundation is a Charitable Incorporated Organisation (CIO), registered in England and Wales. The registered office is located at 19 Moundfield Road London N16 6DT.

2) Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act and applicable accounting standards including the SORP (FRS 102) subject to the revaluation of certain fixed assets and the non-provision of depreciation thereon.

The presentation currency is sterling.

Going Concern

The accounts have been prepared on a going concern basis as there are no material uncertainties about the charity's ability to continue.

Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds. It is probable that the income will be received, and the amount can be measured reliably.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

3) Income	Unrestricted	Total	Total
	Funds	Funds	Funds
	£	2025	2024
	£	£	£
Donations and grants	21,307	21,307	-
	<hr/>	<hr/>	<hr/>
	23,307	21,307	-
	<hr/>	<hr/>	<hr/>

YACHAD FOUNDATION
NOTES TO THE ACCOUNTS (continued)
PERIOD ENDED 30 JUNE 2025

4) Expenditure on charitable activities by activity

	Activities undertaken	Support costs	Total Funds 2025	Total Funds 2024
	£	£	£	£
General Activities	18,380	-	18,380	-
Support Costs	-	894	894	-
	<u>18,380</u>	<u>894</u>	<u>19,274</u>	<u>-</u>

5) Analysis of Support Costs

	2025	2024
	£	£
Bank charges	45	-
Other costs	69	-
Governance costs	780	-
	<u>894</u>	<u>-</u>

6) Governance costs

	2025	2024
	£	£
Independent Examiners fees	780	-

7) Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	780	-

8) Net movement in funds

It is the policy of the charity to move restricted funds to unrestricted funds once it has been spent unless there are restricting conditions even after the income has been spent.

	Unrestricted Funds	Total
	£	£
At 30 June 2024	-	-
Incoming resources	21,307	21,307
Expended resources	(19,274)	(19,274)
Total funds available for future activities		
At 30 June 2025	<u>2,033</u>	<u>2,033</u>

9) Related party transactions

There were no related party transactions made during the year.