

# ACHIEZER VA'ACHISOMOCH TRUST

England & Wales - Charity number 271610

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1976-06-30

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

## Contact

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**Address** 38 Heathland Road  
London  
N16 5LZ

**Phone** 02088093187

## Activities

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**Objects:** THE RELIEF OF POVERTY IN ANY PART OF THE WORLD IN SUCH MANNER AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION DETERMINE, IN PARTICULAR BY ASSISTING INDIVIDUAL PERSONS WHO ARE IN NEED OF FOOD, CLOTHING, SHELTER OR MEDICAL ATTENTION AND SERVICES AND WHO ARE UNABLE TO AFFORD THE SAME FROM THEIR OWN MEANS.

**Activities:** Making grants to those institutions and individuals falling within the charities objects.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

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- Israel
- Hackney

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£67,865	£67,390	-	-
2024-06-30	£71,021	£66,294	-	-
2023-06-30	£37,735	£49,975	-	-
2022-06-30	£65,185	£61,448	-	-
2021-06-30	£50,317	£41,305	-	-

## Trustees

Name	Role	Appointed
DAVID SPITZER		
LAZAR LERNER		

**ACHIEZER VA'ACHISOMOCH TRUST**

England & Wales - Charity number 271610

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# Accounts

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**ACHIEZER VA'ACHISOMACH TRUST**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

# ACHIEZER VA'ACHISOMACH TRUST

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**ACHIEZER VA'ACHISOMACH TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 JUNE 2025**

<b>TRUSTEES</b>	Mr L Lerner Mr D Spitzer
<b>PRINCIPAL ADDRESS</b>	38 Heathland Road London N16 5LZ
<b>REGISTERED CHARITY NUMBER</b>	271610
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	TSB Bank plc 174 Clapton Common London E5 9AQ

# ACHIEZER VA'ACHISOMACH TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021.

### REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity aims to provide relief from poverty and financial hardship by assisting individuals who are in need of food, clothing, shelter or medical services and who are unable to afford these from their own means. The charity also supports other welfare institutions that provide such assistance, as well as religious and educational organisations in the UK and abroad.

The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit.

### ACHIEVEMENTS AND PERFORMANCE

#### Achievement and performance

The trustees are satisfied with the results for the year. There was a 4.5% decrease in income with a small increase in overall expenditure leaving a surplus for the year.

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £4,586 (2024 - £4,111).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity was established by Declaration of Trust dated 9th May 1976.

#### Organisational structure and appointment of trustees

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment, induction and training procedures.

#### Risk management

The trustees have reviewed the major risks that the charity is exposed to and confirm that they have established systems to mitigate them.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## **ACHIEZER VA'ACHISOMACH TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which 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 the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 16 April 2026 and signed on its behalf by:

Mr L Lerner - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACHIEZER VA'ACHISOMACH TRUST

## Independent examiner's report to the trustees of Achiezer Va'achisomach Trust

I report to the charity trustees on my examination of the accounts of Achiezer Va'achisomach Trust (the Trust) for the year ended 30 June 2025.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

16 April 2026

**ACHIEZER VA'ACHISOMACH TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		67,865	71,021
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Grantmaking		66,249	65,150
Support		1,141	1,144
		<hr/>	<hr/>
<b>Total</b>		67,390	66,294
		<hr/>	<hr/>
<b>NET INCOME</b>		475	4,727
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		4,111	(616)
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		4,586	4,111
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**ACHIEZER VA'ACHISOMACH TRUST**

**BALANCE SHEET  
30 JUNE 2025**

	<b>Notes</b>	<b>2025 Total funds £</b>	<b>2024 Total funds £</b>
<b>CURRENT ASSETS</b>			
Cash at bank		5,306	4,831
<b>CREDITORS</b>			
Amounts falling due within one year	6	(720)	(720)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		4,586	4,111
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,586	4,111
		<hr/>	<hr/>
<b>NET ASSETS</b>		4,586	4,111
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted funds		4,586	4,111
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		4,586	4,111
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 April 2026 and were signed on its behalf by:

Mr L Lerner - Trustee

# ACHIEZER VA'ACHISOMACH TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

Income received by way of donations is accounted for when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Going concern

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

### 2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Grantmaking	66,249	-	66,249
Support	-	1,141	1,141
	<u>66,249</u>	<u>1,141</u>	<u>67,390</u>

### 3. GRANTS PAYABLE

	2025 £	2024 £
Grantmaking	<u>66,249</u>	<u>65,150</u>

The total grants paid to institutions during the year was as follows:

	2025 £	2024 £
Advancement of religion	43,000	20,950
Advancement of education	-	4,000
	<u>43,000</u>	<u>24,950</u>

## ACHIEZER VA'ACHISOMACH TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

#### 3. GRANTS PAYABLE - continued

Belz Synagogue	28,500
Before Trust	10,000
Others under £5,000	4,500
	43,000
	43,000

The total grants paid to individuals during the year was as follows:

	2025 £	2024 £
Relief of poverty	23,249	40,200
	23,249	40,200
	23,249	40,200

#### 4. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Support	67	1,074	1,141
	67	1,074	1,141
	67	1,074	1,141

Support costs, included in the above, are as follows:

##### Finance

	2025 Support £	2024 Total activities £
Bank charges	67	70
	67	70
	67	70

##### Governance costs

	2025 Support £	2024 Total activities £
Independent examiner's fee	240	240
Independent examiner's other fees	480	480
General expenses	354	354
	1,074	1,074
	1,074	1,074

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**ACHIEZER VA'ACHISOMACH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	720	720

**7. RELATED PARTY DISCLOSURES**

A grant of £10,000 was given to charity with a trustee in common.

**ACHIEZER VA'ACHISOMOCH TRUST**

England & Wales - Charity number 271610

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# Accounts

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**ACHIEZER VA'ACHISOMACH TRUST**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

# ACHIEZER VA'ACHISOMACH TRUST

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**ACHIEZER VA'ACHISOMACH TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 JUNE 2024**

<b>TRUSTEES</b>	Mr L Lerner Mr D Spitzer
<b>PRINCIPAL ADDRESS</b>	38 Heathland Road London N16 5LZ
<b>REGISTERED CHARITY NUMBER</b>	271610
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	LLoyds Bank plc 174 Clapton Common London E5 9AQ

# ACHIEZER VA'ACHISOMACH TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021.

### REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity aims to provide relief from poverty and financial hardship by assisting individuals who are in need of food, clothing, shelter or medical services and who are unable to afford these from their own means. The charity also supports other welfare institutions that provide such assistance, as well as religious and educational organisations in the UK and abroad.

The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit.

### ACHIEVEMENT AND PERFORMANCE

#### Achievement and performance

The trustees are satisfied with the results for the year. There was a 89% increase in income and a 33% increase in granting which gave rise to a surplus for the year.

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £4,201 (2023 - £(616) deficit).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity was established by Declaration of Trust dated 9th May 1976.

#### Organisational structure and appointment of trustees

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

#### Risk management

The trustees have reviewed the major risks that the charity is exposed to and confirm that they have established systems to mitigate them.

Approved by order of the board of trustees on 24 March 2025 and signed on its behalf by:

Mr L Lerner - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACHIEZER VA'ACHISOMACH TRUST

## Independent examiner's report to the trustees of Achiezer Va'achisomach Trust

I report to the charity trustees on my examination of the accounts of Achiezer Va'achisomach Trust (the Trust) for the year ended 30 June 2024.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

24 March 2025

**ACHIEZER VA'ACHISOMACH TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		71,021	37,735
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Grantmaking		65,150	48,925
Support		1,144	1,050
		<hr/>	<hr/>
<b>Total</b>		66,294	49,975
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		4,727	(12,240)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(616)	11,624
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>4,111</u>	<u>(616)</u>

The notes form part of these financial statements

**ACHIEZER VA'ACHISOMACH TRUST**

**BALANCE SHEET  
30 JUNE 2024**

	<b>Notes</b>	<b>2024 Total funds £</b>	<b>2023 Total funds £</b>
<b>CURRENT ASSETS</b>			
Cash at bank		4,831	14
<b>CREDITORS</b>			
Amounts falling due within one year	6	(720)	(630)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>4,111</b>	<b>(616)</b>
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>4,111</b>	<b>(616)</b>
		<hr/>	<hr/>
<b>NET ASSETS/(LIABILITIES)</b>		<b>4,111</b>	<b>(616)</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>FUNDS</b>			
Unrestricted funds		4,111	(616)
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b>4,111</b>	<b>(616)</b>
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The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2025 and were signed on its behalf by:

Mr L Lerner - Trustee

# ACHIEZER VA'ACHISOMACH TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

Income received by way of donations is accounted for when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Going concern

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

### 2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Grantmaking	65,150	-	65,150
Support	-	1,144	1,144
	<u>65,150</u>	<u>1,144</u>	<u>66,294</u>

### 3. GRANTS PAYABLE

	2024 £	2023 £
Grantmaking	65,150	48,925

The total grants paid to institutions during the year was as follows:

	2024 £	2023 £
Relief of poverty	-	6,825
Advancement of religion	20,950	29,700
Advancement of education	4,000	-
	<u>24,950</u>	<u>36,525</u>

**ACHIEZER VA'ACHISOMACH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024**

**3. GRANTS PAYABLE - continued**

Belz Synagogue	17,450	
Others under £5,000	7,500	
	24,950	
	24,950	

The total grants paid to individuals during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Relief of poverty	40,200	12,400
	40,200	12,400

**4. SUPPORT COSTS**

	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support	70	1,074	1,144
	70	1,074	1,144

Support costs, included in the above, are as follows:

**Finance**

	<b>2024</b>	<b>2023</b>
	<b>Support</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Bank charges	70	66
	70	66

**Governance costs**

	<b>2024</b>	<b>2023</b>
	<b>Support</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	240	180
Independent examiner's other fees	480	450
General expenses	354	354
	1,074	984

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**ACHIEZER VA'ACHISOMACH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	720	630
	<u>720</u>	<u>630</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2024.

**ACHIEZER VA'ACHISOMOCH TRUST**

England & Wales - Charity number 271610

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# Accounts

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**ACHIEZER VA'ACHISOMACH TRUST**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

# ACHIEZER VA'ACHISOMACH TRUST

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**ACHIEZER VA'ACHISOMACH TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 JUNE 2023**

<b>TRUSTEES</b>	Mr L Lerner Mr D Spitzer
<b>PRINCIPAL ADDRESS</b>	38 Heathland Road London N16 5LZ
<b>REGISTERED CHARITY NUMBER</b>	271610
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	LLoyds Bank plc 174 Clapton Common London E5 9AQ

# ACHIEZER VA'ACHISOMACH TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021.

### REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity aims to provide relief from poverty and financial hardship by assisting individuals who are in need of food, clothing, shelter or medical services and who are unable to afford these from their own means. The charity also supports other welfare institutions that provide such assistance, as well as religious and educational organisations in the UK and abroad.

The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit.

### ACHIEVEMENT AND PERFORMANCE

#### Achievement and performance

The trustees are pleased with the results for the year. There was a 42% decrease in income and a 29% reduction in grantmaking which left a deficit for the year.

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £616 deficit (2022 - £11,624).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity was established by Declaration of Trust dated 9th May 1976.

#### Organisational structure and appointment of trustees

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

#### Risk management

The trustees have reviewed the major risks that the charity is exposed to and confirm that they have established systems to mitigate them.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 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.

**ACHIEZER VA'ACHISOMACH TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2023**

Approved by order of the board of trustees on 21 March 2024 and signed on its behalf by:

Mr L Lerner - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACHIEZER VA'ACHISOMACH TRUST

## Independent examiner's report to the trustees of Achiezer Va'achisomach Trust

I report to the charity trustees on my examination of the accounts of Achiezer Va'achisomach Trust (the Trust) for the year ended 30 June 2023.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

M Rothfeld

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

21 March 2024

**ACHIEZER VA'ACHISOMACH TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Notes</b>	<b>2023 Unrestricted fund £</b>	<b>2022 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		37,735	65,185
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Grantmaking		48,925	60,400
Support		1,050	1,048
		<hr/>	<hr/>
<b>Total</b>		49,975	61,448
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		(12,240)	3,737
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		11,624	7,887
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		(616)	11,624
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**ACHIEZER VA'ACHISOMACH TRUST**

**BALANCE SHEET  
30 JUNE 2023**

	Notes	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		14	12,254
<b>CREDITORS</b>			
Amounts falling due within one year	6	(630)	(630)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		(616)	11,624
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(616)	11,624
<b>NET ASSETS</b>		(616)	11,624
<b>FUNDS</b>			
Unrestricted funds		(616)	11,624
<b>TOTAL FUNDS</b>		(616)	11,624

The financial statements were approved by the Board of Trustees and authorised for issue on 21 March 2024 and were signed on its behalf by:

Mr L Lerner - Trustee

# ACHIEZER VA'ACHISOMACH TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

Income received by way of donations is accounted for when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Going concern

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

### 2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Grantmaking	48,925	-	48,925
Support	-	1,050	1,050
	<u>48,925</u>	<u>1,050</u>	<u>49,975</u>

### 3. GRANTS PAYABLE

	2023 £	2022 £
Grantmaking	<u>48,925</u>	<u>60,400</u>

The total grants paid to institutions during the year was as follows:

	2023 £	2022 £
Relief of poverty	6,825	8,000
Advancement of religion	29,700	16,700
Advancement of education	-	10,000
	<u>36,525</u>	<u>34,700</u>

**ACHIEZER VA'ACHISOMACH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**3. GRANTS PAYABLE - continued**

Belz Synagogue	19,700
Others under £5,500	16,825
	36,525
	36,525

The total grants paid to individuals during the year was as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Relief of poverty	12,400	25,700
	12,400	25,700
	12,400	25,700

**4. SUPPORT COSTS**

	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	£	£	£
Support	66	984	1,050
	66	984	1,050
	66	984	1,050

Support costs, included in the above, are as follows:

**Finance**

	<b>2023</b>	<b>2022</b>
	<b>Support</b>	<b>Total activities</b>
	£	£
Bank charges	66	64
	66	64
	66	64

**Governance costs**

	<b>2023</b>	<b>2022</b>
	<b>Support</b>	<b>Total activities</b>
	£	£
Independent examiner's fee	180	180
Independent examiner's other fees	450	450
General expenses	354	354
	984	984
	984	984

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**ACHIEZER VA'ACHISOMACH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	630	630

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2023.

**ACHIEZER VA'ACHISOMOCH TRUST**

England & Wales - Charity number 271610

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# Accounts

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**ACHIEZER VA'ACHISOMACH TRUST**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

# ACHIEZER VA'ACHISOMACH TRUST

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**ACHIEZER VA'ACHISOMACH TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 JUNE 2022**

<b>TRUSTEES</b>	Mr L Lerner Mr D Spitzer
<b>PRINCIPAL ADDRESS</b>	38 Heathland Road London N16 5LZ
<b>REGISTERED CHARITY NUMBER</b>	271610
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	LLoyds Bank plc 174 Clapton Common London E5 9AQ

# ACHIEZER VA'ACHISOMACH TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021.

### REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity aims to provide relief from poverty and financial hardship by assisting individuals who are in need of food, clothing, shelter or medical services and who are unable to afford these from their own means. The charity also supports other welfare institutions that provide such assistance, as well as religious and educational organisations in the UK and abroad.

The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit.

### ACHIEVEMENT AND PERFORMANCE

#### Achievement and performance

The trustees are pleased with the results for the year. There was a 30% increase in income and the trustees increased grantmaking to leave a surplus for the year.

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £11,624 (2021 - £7,887).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity was established by Declaration of Trust dated 9th May 1976.

#### Organisational structure and appointment of trustees

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment, induction and training procedures.

#### Risk management

The trustees have reviewed the major risks that the charity is exposed to and confirm that they have established systems to mitigate them.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## **ACHIEZER VA'ACHISOMACH TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which 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 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.

Approved by order of the board of trustees on 22 March 2023 and signed on its behalf by:

Mr L Lerner - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACHIEZER VA'ACHISOMACH TRUST

## Independent examiner's report to the trustees of Achiezer Va'achisomach Trust

I report to the charity trustees on my examination of the accounts of Achiezer Va'achisomach Trust (the Trust) for the year ended 30 June 2022.

## Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

M Rothfeld  
Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

22 March 2023

**ACHIEZER VA'ACHISOMACH TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2022**

		<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		<u>65,185</u>	<u>50,317</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	<b>2</b>		
Grantmaking		60,400	40,346
Support		<u>1,048</u>	<u>959</u>
<b>Total</b>		<u>61,448</u>	<u>41,305</u>
<b>NET INCOME</b>		3,737	9,012
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		7,887	(1,125)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>11,624</u></u>	<u><u>7,887</u></u>

The notes form part of these financial statements

# ACHIEZER VA'ACHISOMACH TRUST

## BALANCE SHEET 30 JUNE 2022

		<b>2022</b>	<b>2021</b>
		<b>Total</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>	<b>Notes</b>		
Cash at bank		12,254	8,487
<b>CREDITORS</b>			
Amounts falling due within one year	6	(630)	(600)
<b>NET CURRENT ASSETS</b>		<u>11,624</u>	<u>7,887</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		11,624	7,887
<b>NET ASSETS</b>		<u>11,624</u>	<u>7,887</u>
<b>FUNDS</b>			
Unrestricted funds		<u>11,624</u>	<u>7,887</u>
<b>TOTAL FUNDS</b>		<u>11,624</u>	<u>7,887</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2023 and were signed on its behalf by:

Mr L Lerner - Trustee

# ACHIEZER VA'ACHISOMACH TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

Income received by way of donations is accounted for when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Going concern

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

### 2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Grantmaking	60,400	-	60,400
Support	-	1,048	1,048
	<u>60,400</u>	<u>1,048</u>	<u>61,448</u>

### 3. GRANTS PAYABLE

	2022 £	2021 £
Grantmaking	<u>60,400</u>	<u>40,346</u>

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
Relief of poverty	8,000	1,446
Advancement of religion	16,700	21,400
Advancement of education	10,000	-
General purposes	-	4,000
	<u>34,700</u>	<u>26,846</u>

**ACHIEZER VA'ACHISOMACH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**3. GRANTS PAYABLE - continued**

Machzikei Hadasss Kollel	9,500
Toldos Aharon Ltd	8,700
Belz Synagogue	8,000
Others under £6,000	8,500
	34,700
	34,700

The total grants paid to individuals during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Relief of poverty	25,700	13,500
	25,700	13,500
	25,700	13,500

**4. SUPPORT COSTS**

	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Support	64	984	1,048
	64	984	1,048
	64	984	1,048

Support costs, included in the above, are as follows:

**Finance**

	<b>2022</b>	<b>2021</b>
	<b>Support</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
General office expenses	64	65
	64	65
	64	65

**Governance costs**

	<b>2022</b>	<b>2021</b>
	<b>Support</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	180	180
Independent examiner's other fees	450	420
General expenses	354	294
	984	894
	984	894

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**ACHIEZER VA'ACHISOMACH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

<b>6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	630	600
	<u>        </u>	<u>        </u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2022.

**ACHIEZER VA'ACHISOMOCH TRUST**

England & Wales - Charity number 271610

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# Accounts

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**ACHIEZER VA'ACHISOMACH TRUST**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

**ACHIEZER VA'ACHISOMACH TRUST**

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FOR THE YEAR ENDED 30 JUNE 2021**

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**ACHIEZER VA'ACHISOMACH TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30 JUNE 2021**

<b>TRUSTEES</b>	Mr L Lerner Mr D Spitzer
<b>PRINCIPAL ADDRESS</b>	38 Heathland Road London N16 5LZ
<b>REGISTERED CHARITY NUMBER</b>	271610
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
<b>BANKERS</b>	LLoyds Bank plc 174 Clapton Common London E5 9AQ

# ACHIEZER VA'ACHISOMACH TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021.

### REFERENCE AND ADMINISTRATIVE INFORMATION

The information is shown on page 1 of the financial statements and forms part of this report.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity aims to provide relief from poverty and financial hardship by assisting individuals who are in need of food, clothing, shelter or medical services and who are unable to afford these from their own means. The charity also supports other welfare institutions that provide such assistance, as well as religious and educational organisations in the UK and abroad.

The trustees confirm that they have given due regard to the Charity Commission's guidance on public benefit.

### ACHIEVEMENT AND PERFORMANCE

#### Achievement and performance

The trustees are satisfied with the results for the year. There was a substantial increase in income and the trustees increased grantmaking to a level so as to leave a surplus for the year.

### FINANCIAL REVIEW

#### Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity. Reserves at the year end were £7,887 (2020 - £1,125 deficit).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity was established by Declaration of Trust dated 9th May 1976.

#### Organisational structure and appointment of trustees

The day-to-day affairs of the company are administered by the trustees. It is not the intention of the trustees to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment, induction and training procedures.

#### Risk management

The trustees have reviewed the major risks that the charity is exposed to and confirm that they have established systems to mitigate them.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**ACHIEZER VA'ACHISOMACH TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2021**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which 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 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.

Approved by order of the board of trustees on 12 April 2022 and signed on its behalf by:

Mr L Lerner - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACHIEZER VA'ACHISOMACH TRUST

## **Independent examiner's report to the trustees of Achiezer Va'achisomach Trust**

I report to the charity trustees on my examination of the accounts of Achiezer Va'achisomach Trust (the Trust) for the year ended 30 June 2021.

## **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

M Rothfeld  
Sugarwhite Meyer Accountants Ltd  
First Floor  
94 Stamford Hill  
London  
N16 6XS

12 April 2022

**ACHIEZER VA'ACHISOMACH TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		50,317	16,743
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Charitable Activities		41,305	20,658
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		9,012	(3,915)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		(1,125)	2,790
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>7,887</u>	<u>(1,125)</u>

The notes form part of these financial statements

# ACHIEZER VA'ACHISOMACH TRUST

## BALANCE SHEET 30 JUNE 2021

		2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>	<b>Notes</b>		
Cash at bank		8,487	75
<b>CREDITORS</b>			
Amounts falling due within one year	6	(600)	(1,200)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>7,887</b>	<b>(1,125)</b>
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>7,887</b>	<b>(1,125)</b>
		<hr/>	<hr/>
<b>NET ASSETS/(LIABILITIES)</b>		<b>7,887</b>	<b>(1,125)</b>
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted funds		7,887	(1,125)
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<b>7,887</b>	<b>(1,125)</b>
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 April 2022 and were signed on its behalf by:

Mr L Lerner - Trustee

# ACHIEZER VA'ACHISOMACH TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

Income received by way of donations is accounted for when received.

#### Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the accounts when paid.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Going concern

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

### 2. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3) £	Support costs (see note 4) £	Totals £
Charitable Activities	40,346	959	41,305

### 3. GRANTS PAYABLE

	2021 £	2020 £
Charitable Activities	40,346	20,000

The total grants paid to institutions during the year was as follows:

	2021 £	2020 £
Relief of poverty	1,446	-
Advancement of religion	21,400	9,100
General purposes	4,000	-
	<u>26,846</u>	<u>9,100</u>

**ACHIEZER VA'ACHISOMACH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**3. GRANTS PAYABLE - continued**

Belz Synagogue	19,900
Clapton Support and Advice	4,000
Others under £5,000	2,946
	<u>26,846</u>

The total grants paid to individuals during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Relief of poverty	13,500	10,900
	<u>13,500</u>	<u>10,900</u>

**4. SUPPORT COSTS**

	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activities	65	894	959
	<u>65</u>	<u>894</u>	<u>959</u>

Support costs, included in the above, are as follows:

**Finance**

	<b>2021</b>	<b>2020</b>
	<b>Charitable Activities</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
General office expenses	65	58
	<u>65</u>	<u>58</u>

**Governance costs**

	<b>2021</b>	<b>2020</b>
	<b>Charitable Activities</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	180	180
Independent examiner's other fees	420	420
General expenses	294	-
	<u>894</u>	<u>600</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**ACHIEZER VA'ACHISOMACH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	600	1,200
	<u>600</u>	<u>1,200</u>

**7. RELATED PARTY DISCLOSURES**

The charity made a donation of £1,500 to Before Trust a charity in which a trustee has an interest.