

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

Sugarwhite Meyer Accountants Ltd
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ACHIEZER VA'ACHISOMACH TRUST

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ACHIEZER VA'ACHISOMACH TRUST

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30 JUNE 2025

TRUSTEES	Mr L Lerner Mr D Spitzer
PRINCIPAL ADDRESS	38 Heathland Road London N16 5LZ
REGISTERED CHARITY NUMBER	271610
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	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
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16 April 2026

ACHIEZER VA'ACHISOMACH TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

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

The notes form part of these financial statements

ACHIEZER VA'ACHISOMACH TRUST

BALANCE SHEET 30 JUNE 2025

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

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	66,249	65,150

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
	<u>43,000</u>

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

	2025	2024
	£	£
Relief of poverty	<u>23,249</u>	<u>40,200</u>

4. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Support	<u>67</u>	<u>1,074</u>	<u>1,141</u>

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

Finance

	2025	2024
	Support	Total activities
	£	£
Bank charges	<u>67</u>	<u>70</u>

Governance costs

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

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

	2025	2024
	£	£
Other creditors	720	720

7. RELATED PARTY DISCLOSURES

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