

# BRITISH FRIENDS OF THE CHAZON ISH INSTITUTIONS

England & Wales · Charity number 286986

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1983-05-16

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

## Contact

---

**Address** 93 Fairholt Road  
London  
N16 5EP

**Phone** 07831 680048

## Activities

---

**Objects:** (I) SUCH ONE OR MORE CHARITIES, CHARITABLE INSTITUTIONS OR CHARITABLE PURPOSES IN ANY PART OF THE WORLD AS THE TRUSTEES MAY FORM TIME TO TIME DETERMINE.(II) THE CHARITABLE PURPOSES OF THE INSTITUTIONS.

**Activities:** Grants to educational institutions

## Classification

---

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

## Geography

---

- **Area of benefit:** THE WORLD
- Israel

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£75,863	£176,630	-	-
2023-12-31	£204,121	£108,305	-	-
2022-12-31	£48,620	£43,660	-	-
2021-12-31	£22,448	£22,540	-	-
2020-12-31	£20,540	£21,040	-	-

## Trustees

Name	Role	Appointed
ARYEH YEHUDAH MELINEK		2024-03-11
Akiva Lobenstein		2024-03-11
David Lobenstein		

**BRITISH FRIENDS OF THE CHAZON ISH INSTITUTIONS**

England & Wales - Charity number 286986

---

# Accounts

---

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6
<b>Notes to the Financial Statements</b>	7 to 10

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>TRUSTEES</b>	D Lobenstein A Barnett (deceased 24.2.24) A Lobenstein (appointed 11.3.24) A Y Melinek (appointed 11.3.24)
<b>PRINCIPAL ADDRESS</b>	93 Fairholt Road London N16 5EP
<b>REGISTERED CHARITY NUMBER</b>	286986
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS

# **BRITISH FRIENDS OF THE CHAZON ISH INSTITUTIONS**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

### **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 objects of the charity are to assist an organisation in Israel whose purpose is to promote the Orthodox Jewish religion and Orthodox Jewish religious education.

The charity raises funds in the UK to be primarily, but not exclusively, to support Chazon Ish Institutions in Israel.

#### **Public benefit**

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The trustees are satisfied with the results for the year. There was a drop in income even so the trustees were able to increase grantmaking using reserves held.

### **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 £651 (2023 - £101,418).

### **FUTURE PLANS**

The charity plans to continue its activities for the foreseeable future subject to satisfactory income.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is governed by a Declaration of Trust dated 21st April 1983.

#### **Organisational structure**

The day-to-day affairs of the company are administered by the trustees. The trustees meet regularly in order to discuss and control its activities. All trustees act on a voluntary basis and receive no remuneration or re-imbursment for expenses incurred by them in the execution of their duties. The power to appoint new trustees is vested in the continuing board.

#### **Induction and training of new trustees**

New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

#### **Risk management**

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

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**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.

Approved by order of the board of trustees on 23 October 2025 and signed on its behalf by:

D Lobenstein - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**Independent examiner's report to the trustees of British Friends of the Chazon Ish Institutions**

I report to the charity trustees on my examination of the accounts of British Friends of the Chazon Ish Institutions (the Trust) for the year ended 31 December 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

23 October 2025

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		75,863	204,121
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Grantmaking		174,800	107,500
Support		1,830	805
		<hr/>	<hr/>
<b>Total</b>		176,630	108,305
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		(100,767)	95,816
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		101,418	5,602
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>651</u>	<u>101,418</u>

The notes form part of these financial statements

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2024**

	Notes	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		1,551	102,198
<b>CREDITORS</b>			
Amounts falling due within one year	7	(900)	(780)
<b>NET CURRENT ASSETS</b>		651	101,418
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		651	101,418
<b>NET ASSETS</b>		651	101,418
<b>FUNDS</b>			
Unrestricted funds	8	651	101,418
<b>TOTAL FUNDS</b>		651	101,418

The financial statements were approved by the Board of Trustees and authorised for issue on 23 October 2025 and were signed on its behalf by:

D Lobenstein - Trustee

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 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**

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.

**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**

	<b>Grant funding of activities (see note 3) £</b>	<b>Support costs (see note 4) £</b>	<b>Totals £</b>
Grantmaking	174,800	-	174,800
Support	-	1,830	1,830
	<u>174,800</u>	<u>1,830</u>	<u>176,630</u>

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. GRANTS PAYABLE**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Grantmaking	174,800	107,500
	<u>174,800</u>	<u>107,500</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Advancement of education	174,800	107,500
	<u>174,800</u>	<u>107,500</u>

All grants were paid to Kolel Chazon Ish.

**4. SUPPORT COSTS**

	<b>Finance</b>	<b>Other</b>	<b>Governance costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Support	25	725	1,080	1,830
	<u>25</u>	<u>725</u>	<u>1,080</u>	<u>1,830</u>

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	25	25
	<u>25</u>	<u>25</u>

**Other**

	<b>2024</b>	<b>2023</b>
	<b>Support</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Sundries	725	-
	<u>725</u>	<u>-</u>

**Governance costs**

	<b>2024</b>	<b>2023</b>
	<b>Support</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	420	390
Independent examiner's other fees	480	390
General expenses	180	-
	<u>1,080</u>	<u>780</u>

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**6. STAFF COSTS**

The average number of staff in the year was Nil (2022 - Nil).

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	900	780
	<u>900</u>	<u>780</u>

**8. MOVEMENT IN FUNDS**

	<b>At 1.1.24</b>	<b>Net movement in funds</b>	<b>At 31.12.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	101,418	(100,767)	651
	<u>101,418</u>	<u>(100,767)</u>	<u>651</u>
<b>TOTAL FUNDS</b>	<u>101,418</u>	<u>(100,767)</u>	<u>651</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	75,863	(176,630)	(100,767)
	<u>75,863</u>	<u>(176,630)</u>	<u>(100,767)</u>
<b>TOTAL FUNDS</b>	<u>75,863</u>	<u>(176,630)</u>	<u>(100,767)</u>

**Comparatives for movement in funds**

	<b>At 1.1.23</b>	<b>Net movement in funds</b>	<b>At 31.12.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	5,602	95,816	101,418
	<u>5,602</u>	<u>95,816</u>	<u>101,418</u>
<b>TOTAL FUNDS</b>	<u>5,602</u>	<u>95,816</u>	<u>101,418</u>

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	204,121	(108,305)	95,816
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>204,121</u>	<u>(108,305)</u>	<u>95,816</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**BRITISH FRIENDS OF THE CHAZON ISH INSTITUTIONS**

England & Wales - Charity number 286986

---

# Accounts

---

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6
<b>Notes to the Financial Statements</b>	7 to 10

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>TRUSTEES</b>	D Lobenstein A Barnett (deceased 24.2.24) A Lobenstein (appointed 11.3.24) A Y Melinek (appointed 11.3.24)
<b>PRINCIPAL ADDRESS</b>	93 Fairholt Road London N16 5EP
<b>REGISTERED CHARITY NUMBER</b>	286986
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS

# **BRITISH FRIENDS OF THE CHAZON ISH INSTITUTIONS**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

### **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 objects of the charity are to assist an organisation in Israel whose purpose is to promote the Orthodox Jewish religion and Orthodox Jewish religious education.

The charity raises funds in the UK to be primarily, but not exclusively, to support Chazon Ish Institutions in Israel.

#### **Public benefit**

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The trustees are extremely pleased with the results for the year. There was a substantial increase in both income and grantmaking with 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 £101,418 (2022 - £5,602).

### **FUTURE PLANS**

The charity plans to continue its activities for the foreseeable future subject to satisfactory income.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is governed by its Deed of Trust dated 21st April 1983.

#### **Organisational structure**

The day-to-day affairs of the company are administered by the trustees. The trustees meet regularly in order to discuss and control its activities. All trustees act on a voluntary basis and receive no remuneration or re-imburement for expenses incurred by them in the execution of their duties. The power to appoint new trustees is vested in the continuing board.

#### **Induction and training of new trustees**

New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

#### **Risk management**

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

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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.

Approved by order of the board of trustees on 15 August 2024 and signed on its behalf by:

D Lobenstein - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH FRIENDS OF THE CHAZON ISH INSTITUTIONS

## **Independent examiner's report to the trustees of British Friends of the Chazon Ish Institutions**

I report to the charity trustees on my examination of the accounts of British Friends of the Chazon Ish Institutions (the Trust) for the year ended 31 December 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.

E Meyer FCA BSc

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

15 August 2024

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		204,121	48,620
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Grantmaking		107,500	43,000
Support		805	660
		<hr/>	<hr/>
<b>Total</b>		108,305	43,660
		<hr/>	<hr/>
<b>NET INCOME</b>		95,816	4,960
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		5,602	642
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>101,418</u>	<u>5,602</u>

The notes form part of these financial statements

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2023**

	Notes	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		102,198	6,262
<b>CREDITORS</b>			
Amounts falling due within one year	7	(780)	(660)
<b>NET CURRENT ASSETS</b>		101,418	5,602
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		101,418	5,602
<b>NET ASSETS</b>		101,418	5,602
<b>FUNDS</b>	8		
Unrestricted funds		101,418	5,602
<b>TOTAL FUNDS</b>		101,418	5,602

The financial statements were approved by the Board of Trustees and authorised for issue on 15 August 2024 and were signed on its behalf by:

D Lobenstein - Trustee

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 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**

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.

**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**

	<b>Grant funding of activities (see note 3) £</b>	<b>Support costs (see note 4) £</b>	<b>Totals £</b>
Grantmaking	107,500	-	107,500
Support	-	805	805
	<u>107,500</u>	<u>805</u>	<u>108,305</u>

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. GRANTS PAYABLE**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grantmaking	107,500	43,000
	<u>          </u>	<u>          </u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Advancement of education	107,500	43,000
	<u>          </u>	<u>          </u>

All grants were paid to Chazon Ish Institutions in Israel.

**4. SUPPORT COSTS**

	<b>Finance</b>	<b>Governance</b>	<b>Totals</b>
	<b>£</b>	<b>costs</b>	<b>£</b>
		<b>£</b>	<b>£</b>
Support	25	780	805
	<u>          </u>	<u>          </u>	<u>          </u>

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

**Finance**

	<b>2023</b>	<b>2022</b>
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
		<b>£</b>
Bank charges	25	-
	<u>          </u>	<u>          </u>

**Governance costs**

	<b>2023</b>	<b>2022</b>
	<b>Support</b>	<b>Total</b>
	<b>£</b>	<b>activities</b>
		<b>£</b>
Independent examiner's fee	390	330
Independent examiner's other fees	390	330
	<u>          </u>	<u>          </u>
	780	660
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. STAFF COSTS**

The average number of staff in the year was Nil (2022 - Nil).

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	780	660
	<u>780</u>	<u>660</u>

**8. MOVEMENT IN FUNDS**

	<b>At 1.1.23</b>	<b>Net movement in funds</b>	<b>At 31.12.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	5,602	95,816	101,418
	<u>5,602</u>	<u>95,816</u>	<u>101,418</u>
<b>TOTAL FUNDS</b>	<u>5,602</u>	<u>95,816</u>	<u>101,418</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	204,121	(108,305)	95,816
	<u>204,121</u>	<u>(108,305)</u>	<u>95,816</u>
<b>TOTAL FUNDS</b>	<u>204,121</u>	<u>(108,305)</u>	<u>95,816</u>

**Comparatives for movement in funds**

	<b>At 1.1.22</b>	<b>Net movement in funds</b>	<b>At 31.12.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	642	4,960	5,602
	<u>642</u>	<u>4,960</u>	<u>5,602</u>
<b>TOTAL FUNDS</b>	<u>642</u>	<u>4,960</u>	<u>5,602</u>

**BRITISH FRIENDS OF THE CHAZON ISH  
INSTITUTIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	48,620	(43,660)	4,960
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,620</u>	<u>(43,660)</u>	<u>4,960</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**BRITISH FRIENDS OF THE CHAZON ISH INSTITUTIONS**

England & Wales - Charity number 286986

---

# Accounts

---

**BRITISH FRIENDS CHAZON ISH INSTITUTIONS**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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

# BRITISH FRIENDS CHAZON ISH INSTITUTIONS

## CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6
<b>Notes to the Financial Statements</b>	7 to 9

**BRITISH FRIENDS CHAZON ISH INSTITUTIONS**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>TRUSTEES</b>	D Lobenstein A Barnett
<b>PRINCIPAL ADDRESS</b>	93 Fairholt Road London N16 5EP
<b>REGISTERED CHARITY NUMBER</b>	286986
<b>INDEPENDENT EXAMINER</b>	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS

# BRITISH FRIENDS CHAZON ISH INSTITUTIONS

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

### 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 objects of the charity are to assist an organisation in Israel whose purpose is to promote the Orthodox Jewish religion and Orthodox Jewish religious education.

The charity raises funds in the UK to be primarily, but not exclusively, to support Chazon Ish Institutions in Israel.

#### Public benefit

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

The trustees are pleased with the results, as income and grantmaking have nearly doubled in 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 £5,602 (2021 - £642).

### FUTURE PLANS

The charity plans to continue its activities for the foreseeable future subject to satisfactory income.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is governed by its Deed of Trust dated 21st April 1983.

#### Organisational structure

The charity has two trustees who meet regularly in order to discuss and control its activities. All trustees act on a voluntary basis and receive no remuneration or re-imburement for expenses incurred by them in the execution of their duties.

#### Induction and training of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

### 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).

# BRITISH FRIENDS CHAZON ISH INSTITUTIONS

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

### STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

Approved by order of the board of trustees on 11 October 2023 and signed on its behalf by:

D Lobenstein - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH FRIENDS CHAZON ISH INSTITUTIONS

## Independent examiner's report to the trustees of British Friends Chazon Ish Institutions

I report to the charity trustees on my examination of the accounts of British Friends Chazon Ish Institutions (the Trust) for the year ended 31 December 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.

E Meyer FCA BSc

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

11 October 2023

**BRITISH FRIENDS CHAZON ISH INSTITUTIONS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>Notes</b>	<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		48,620	22,448
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Grantmaking		43,000	22,000
Support		660	540
		<hr/>	<hr/>
<b>Total</b>		43,660	22,540
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		4,960	(92)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		642	734
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		5,602	642
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**BRITISH FRIENDS CHAZON ISH INSTITUTIONS**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2022**

	<b>Notes</b>	<b>2022 Total funds £</b>	<b>2021 Total funds £</b>
<b>CURRENT ASSETS</b>			
Cash at bank		6,262	1,182
<b>CREDITORS</b>			
Amounts falling due within one year	7	(660)	(540)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		5,602	642
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		5,602	642
		<hr/>	<hr/>
<b>NET ASSETS</b>		5,602	642
		<hr/>	<hr/>
<b>FUNDS</b>	8		
Unrestricted funds		5,602	642
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		5,602	642
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2023 and were signed on its behalf by:

D Lobenstein - Trustee

# BRITISH FRIENDS CHAZON ISH INSTITUTIONS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 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

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.

#### 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	43,000	-	43,000
Support	-	660	660
	<u>43,000</u>	<u>660</u>	<u>43,660</u>

**BRITISH FRIENDS CHAZON ISH INSTITUTIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. GRANTS PAYABLE**

	<b>2022</b>	<b>2021</b>
	£	£
Grantmaking	43,000	22,000

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

	<b>2022</b>	<b>2021</b>
	£	£
Grants to other institutions	43,000	22,000

All grants were paid to Chazon Ish Institutions in Israel.

**4. SUPPORT COSTS**

	<b>Governance costs</b>
	£
Support	660

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**6. STAFF COSTS**

The average number of staff in the year was NIL (2021 - NIL).

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

	<b>2022</b>	<b>2021</b>
	£	£
Other creditors	660	540

**8. MOVEMENT IN FUNDS**

	<b>At 1.1.22</b>	<b>Net movement in funds</b>	<b>At 31.12.22</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	642	4,960	5,602
<b>TOTAL FUNDS</b>	642	4,960	5,602

**BRITISH FRIENDS CHAZON ISH INSTITUTIONS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	48,620	(43,660)	4,960
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,620</u>	<u>(43,660)</u>	<u>4,960</u>

**Comparatives for movement in funds**

	<b>At 1.1.21 £</b>	<b>Net movement in funds £</b>	<b>At 31.12.21 £</b>
<b>Unrestricted funds</b>			
General fund	734	(92)	642
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>734</u>	<u>(92)</u>	<u>642</u>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	22,448	(22,540)	(92)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>22,448</u>	<u>(22,540)</u>	<u>(92)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.