Charity registration number: 1184809
Company number: CE018465

FRIENDS OF ESRA IN ISRAEL

Annual Report and Accounts

Period start date: 01/04/2025 Period end date: 31/03/2026

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FRIENDS OF ESRA IN ISRAEL ("the Charity")

Reference and Administrative Details

Trustees ("the Trustees"):	Richard Stein (Chair) Stephen Samuel (Treasurer) Roger Adelman (Retired from office 9 November 2025) Adam Davis Peter Young Bernice Ruth Jacobs (Appointed 9 November 2025)
Charity registration number:	1184809
Company number:	CE018465
Registered Office:	199 Lawrence Street Mill Hill NW7 4JH
Independent Examiner:	Jonathan Levy ACCA – 1469184 17 Kings Drive Edgware HA8 8ED

FRIENDS OF ESRA IN ISRAEL
Trustees' Annual Report for Year to 31 March 2026

The Trustees are pleased to present their annual report together with the financial statements of the Charity for the year to 31 March 2026. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Charity's Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, Governance and Management

Governing document

The Charity is governed by its Constitution and established as a Charitable Incorporated Organisation ("CIO") registered with The Charity Commission, charity number 1184809.

Organisational Structure

The rules for Trustee selection are presented in detail in the Constitution, however the main points are:
(a) There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee

(b) There is no maximum number of charity trustees that may be appointed to the CIO.

First charity trustees

The first charity trustees who were initially appointed for the terms indicated were as follow:

Richard Stein (4 years) , Stephen Samuel (3 years) and Roger Adelman (3 years)

Appointment of charity trustees

(1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Objectives and activities

Summary of the purposes of the Charity as set out in its governing document

To provide such financial or material assistance to support the charitable work of ESRA Israel, as the Trustees shall from time to time determine with particular preference for support of projects which relieve the charitable needs of children and young people.

FRIENDS OF ESRA IN ISRAEL
Trustees' Annual Report for Year to 31 March 2026

Fund raising activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

The main activities during the year continued to be the raising of funds from the general public through fundraising events and activities. Additionally, education events took place to promote the work of ESRA to the wider public.

Policy on grant making

The Trustees have agreed a policy to make grants to ESRA in Israel not less than on a twice-yearly basis: once in the Autumn and once in the Spring.

Achievements and performance

Summary of the main achievements of the Charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole

During the period covered by this report 1 April 2025 to March 2026, the charity undertook the following activities:

Funds have continued to be raised from donors across the UK for the registered Israeli Charity ESRA - English Speaking Residents Association (Charity Registration No: 580037455) - for which the Students Build a Community Project ("the Project") is currently the main beneficiary of grants from the Charity. Funding is also made available to promote the English Tutoring Programme ("the Programme").

The income granted to the Project, in cooperation with local municipalities, provides housing accommodation for university students in disadvantaged neighbourhoods in return for those students mentoring local schoolchildren. Additionally the students involved learn leadership skills which enable them to take a lead in local community affairs whilst obtaining their qualifications from institutes of higher learning.

In support of the Programme, in which suitable volunteers in the UK act as online tutors in English for Israeli schoolchildren from all sectors of society - Jewish (Secular & Religious), Arab, Bedouin, etc., the Charity has conducted a successful drive to recruit UK volunteers in the year to the 31st March 2026 year and which is ongoing. The Programme also provides an opportunity for teachers of English in Israel to talk online, for a short time each week, to native English speakers, which they are often unable to do at home. Israeli teachers include this as part of their "in-service" training. There have been meetings in the UK for tutors to exchange experiences.

FRIENDS OF ESRA IN ISRAEL
Trustees' Annual Report for Year to 31 March 2026

Financial review

Review of the Charity's financial position at the end of the period

The Charity held reserves of £8,547 on 31 March 2026.

Statement explaining the policy for holding reserves stating why they are held

The reserves contain a small operating sum however the majority will be awarded as a grant on receipt of a successful application by ESRA in Israel during 2026/27.

Amount of reserves held

The Charity held reserves of £8,547 on 31 March 2026.

The charity's principal sources of funds (including any fundraising)

The Charity raises funds from the general public, generally through fundraising events and digital direct appeal campaigns.

Donations are given in lieu of a fee to guest speakers from ESRA Israel who educate community groups on the work of ESRA.

Declarations

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's trustees:

Signature:
Full Name: Stephen Samuel
Position: Trustee
Date: 11/9/2026

Report of the independent examiner to the trustees of Friends of ESRA in Israel

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is therefore my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Charities SORP (FRS 102).

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.



Jonathan Levy FCCA
August 2026

FRIENDS OF ESRA IN ISRAEL

Statement of Financial Activities
for the period starting 1 April 2025 to 31 March 2026

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Income (Note 3)				
Donations and legacies	47,286	-	47,286	56,973
Charitable activities	-	-	-	-
Total Income	47,286	-	47,286	56,973
Expenditure (Note 4)				
Charitable activities	40,250	-	40,250	86,000
Other	2,211	-	2,211	1,111
Total Expenditure	42,461	-	42,461	87,111
Net income/(expenditure)	4,824	-	4,824	(30,138)
Reconciliation of funds:				
Total funds brought forward	3,722	-	3,722	33,860
Total funds carried forward	8,547	-	8,547	3,722

FRIENDS OF ESRA IN ISRAEL

Balance Sheet
as at 31 March 2026

	Total this year	Total last year
	£	£
Current assets		
Debtors	200	-
Cash at bank and in hand (Note 7)	9,007	4,382
Total current assets	9,207	4,382
Creditors: amounts falling due within one year (Note 6)	(660)	(660)
Total net current assets	8,547	3,722
Funds of the Charity (Note 8)		
Unrestricted funds	8,547	3,722
Restricted income funds	-	-
Total funds	8,547	3,722

These accounts have been prepared in accordance with the provisions of the Statements of Recommended Practice FRS102.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Signature:
Full Name: **Richard Stein**
Position: **Trustee**
Date: 6/9/'26

FRIENDS OF ESRA IN ISRAEL
Notes to the accounts for the period starting 1 April 2025 to 31 March 2026

Note 1

Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

No changes to the accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

Note 2

Accounting Policies

Income

Income is recognised and included in the statement of financial activities when:

- the Charity is entitled to the income;
- it is more likely than not that the Trustees will receive the income; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

FRIENDS OF ESRA IN ISRAEL
Notes to the accounts for the period starting 1 April 2025 to 31 March 2026

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure and Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The Charity has creditors which are measured at settlement amounts less any trade discounts

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Assets

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

The Charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

FRIENDS OF ESRA IN ISRAEL
Notes to the accounts for the period starting 1 April 2025 to 31 March 2026

Note 3

Income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Donations and gifts	47,286	-	47,286	56,973
Charitable activities:				
Function				
Book Sponsorship				
Total Income	47,286	-	47,286	56,973

Note 4

Expenditure

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Donations to charity	40,250	-	40,250	86,000
Other	2,211	-	2,211	1,111
Total Expenditure	42,461	-	42,461	87,111

Analysis of Expenditure on charitable activities

Activity	Grant Funding of Activities	Total this year	Grant Funding of Activities	Total last year
	£	£	£	£
Activity 1	40,250	40,250	86,000	86,000
Total	40,250	40,250	86,000	86,000

FRIENDS OF ESRA IN ISRAEL
Notes to the accounts for the period starting 1 April 2025 to 31 March 2026

Note 5

Details of certain types of expenditure

5.1 Fees for examination of accounts

	This year	Last year
	£	£
Independent examiner's fee	660	660

Note 6

Creditors and accruals

6.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last Year	This year	Last year
Accruals and deferred income	660	660	-	-
Total	660	660	-	-

6.2 Deferred income

Movement in deferred income account

	This year	Last year
	£	£
Balance at start of the reporting period	660	660
Amounts added in current period	660	660
Amounts released to income from previous periods	660	660
Balance at the end of the reporting period	660	660

FRIENDS OF ESRA IN ISRAEL
Notes to the accounts for the period starting 1 April 2025 to 31 March 2026

Note 7

Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	9,007	4,382
Other		
Total	9,007	4,382

Note 8

Charity Funds

8.1 Details of material funds held and movements during the CURRENT reporting period

Fund name	Type	Purpose and Restrictions	Fund balance b/f	Income	Expenditure	Fund balance c/f
			£	£	£	£
General Fund	Unrestricted	General Fund	3,722	47,286	42,461	8,547
Total funds as per balance sheet			3,722	47,286	42,461	8,547