Charity No.1198374

The Golders Green Eruv

Accounts

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements

1st January 2025 to 31st December 2025

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Legal and administrative information

Charity number	1198374
Registered address	34 Highfield Gardens London NW11 9HB
Trustees	Andrew Cohen FCA Aharon Davis Benjamin Spiegel
Bank details	Unity Trust Bank

Golders Green Eruv

Trustees' Report

The Trustees present their annual report and accounts for the year ended 31 December 2025.

Structure, governance and management

The Charity is constituted as a Charitable Incorporated Organisation (CIO) Foundation, as a body corporate under Part 11 of the Charities Act 2011 on the 24 March 2022. The CIO registered with the Charity Commission on the same day.

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible for setting strategies and policies for ensuring these are implemented.

Risk management

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

Review of Objectives, Activities and Achievements

The governing scheme defines the charity's objects as being to:

To advance the orthodox Jewish faith, particularly in the London Borough of Barnet and in particular, by promoting Sabbath observance amongst adherents of that faith by: 1) the establishment and maintenance of an Eruv and; 2) promotion of orthodox Jewish teaching concerning observance of the Sabbath.

The construction of the Eruv commenced in the period under review and was completed and brought into use during 2025. The organization will maintain and look after the Eruv acceptable to the Jewish communities in the area of the London Borough of Barnet.

The Eruv provides a considerable public benefit to the Golders Green Jewish community.

During the year, funds were raised towards construction and maintenance by way of public donations.

Financial Report

During the year, donations of £8,711 were credited to the SOFA and £1,883 was expended towards the maintenance and operation costs of the Eruv.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report 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 & Wales 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 of the charity for that period. In preparing these 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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

This report was approved by the trustees on 12 October 2026

Signed on their behalf by:



Andrew Cohen FCA
Trustee

Independent examiner's report to the trustees of

"THE GOLDERS GREEN ERUV"

A Charitable Incorporated Organisation

I report on the accounts of the company for the year ended 31 December 2025, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to 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 you as 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

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed, 12 October 2026

Stephen Chevern
Chartered Accountant

5 Spring Villa Road, Edgware, Middlesex HA8 7EB

The Golders Green Eruv - Company Number CE028691

A Charitable Incorporated Organisation - Number 1198374

Statement of Financial Activities

For the year to 31 December 2025.

				2024
		Total Funds Unrestricted £		Total Funds Unrestricted £
Incoming resources from Generated Funds				
Voluntary income		**8,711**		**208,543**
Total incoming resources		**8,711**		**208,543**
Resources expended				
Charitable Activity Costs				
Publicity	**0**		**3,074**	
Maintenance	**1,202**		**-**	
Insurance	**615**		**560**	
Bank charges	**66**		**273**	
		1,883		**3,907**
Net incoming/(outgoing) resources for the year		**6,828**		**204,636**
Balance brought forward		**204,636**		**-**
Balance carried forward at 31st December 2025		**211,465**		**204,636**

The Golders Green Eruv **Company Number - CE028691**

Balance Sheet at 31st December 2024. **Charity Number - 1198374**

	Notes			2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets					
Cost of Eruv			**201,001**		**201,001**
CURRENT ASSETS					
Bank Account		**10,464**		**3,635**	
		10,464		**3,635**	
CREDITORS- AMOUNTS FALLING DUE WITHIN ONE YEAR					
Sundry Creditors		**-**		**-**	
NET CURRENT ASSETS			**10,464**		**3,635**
TOTAL ASSETS LESS CURRENT LIABILITIES			**211,465**		**204,636**
FUNDS					
Unrestricted Funds - General			**211,465**		**204,636**
Funds at 31 December 2025			**211,465**		**204,636**

Approved by the board of trustees on 12th October 2026 and signed on its behalf by:

Andrew Cohen FCA

Trustee

Notes forming part of the financial statements for the period ending 31st December 2025

1. Accounting policies

(a) Basis of preparation
The accounts have been prepared in accordance with the receipts and payments basis in accordance with the Charity Commission guidance.

(b) Charity status
The charity was established under a CIO Foundation constitution and is registered with the Charity Commission under the reference of 1198374. The Trustees are appointed and function in accordance with the Constitution.

(c) Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Receipts
All incoming resources are included in the Receipt & payment Accounts when the charity actually obtains legally entitled income.

(e) Payments
All expenditure is accounted for on payments basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

2. Member liabilities

The members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

3. Debt outstanding

There is no particulars of any debt outstanding at the date the statement of assets and liabilities which is owed by The Golders Green Eruv and which is secured by an express charge on any of the assets of The Golders Green Eruv.

4. Related Parties Controlling entity

The charity is controlled by the trustees. During the year the Trustees received no emoluments or incurred any expenses using Trust funds.