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CHARITY REGISTRATION NUMBER: 1203579

FRIENDS OF FEDERATION OF JEWISH COMMUNITIES OF UKRAINE

UNAUDITED FINANCIAL STATEMENTS

31 DECEMBER 2025

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

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FRIENDS OF FEDERATION OF JEWISH COMMUNITIES OF UKRAINE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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FRIENDS OF FEDERATION OF JEWISH COMMUNITIES OF UKRAINE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Friends of Federation of Jewish Communities of Ukraine
Charity registration number	1203579
Principal office	23A Church Road BH14 8UF Poole
THE TRUSTEES	Mr D Morris Mr DL Aaronson
Independent examiner	David Goldberg, FCA DChA New Burlington House 1075 Finchley Road London NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is registered charity (charity number: 1203579) and is governed by a trust deed dated 26 January 2023 and as amended by a resolution dated 13 June 2023.

The Trustees administer the day-to-day affairs of the Charity. None of the Trustees have any beneficial interest in the Charity.

OBJECTIVES AND ACTIVITIES

The objects of the charity are for the public benefit:

(i) The relief and assistance for persons living in Ukraine and those who see Ukraine as their home who are in need due to war

(ii) Natural disaster or catastrophe by the provision of grants to charities and organisations working there to supply such aid as the trustees see fit in the circumstances.

ACHIEVEMENTS AND PERFORMANCE

During the year aggregate donations were paid in the sum of £80,312.

The financial results of the Charity's activities for the year ended 31 December 2025 are fully reflected in the attached Financial Statements together with the notes thereon.

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FINANCIAL REVIEW

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level, which the Trustees think appropriate after considering the future commitments of the Charity and the likely administrative costs of the Charity for the next year.

The Charity has no binding commitments for the next year and their administrative expenses are minimal.

The unrestricted funds of the Charity at 31 December 2025 were £2,478.

The trustees' annual report was approved on 23 September 2026 and signed on behalf of the board of trustees by:

Signed by:



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Mr D Morris
Trustee

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FRIENDS OF FEDERATION OF JEWISH COMMUNITIES OF UKRAINE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF FEDERATION OF JEWISH COMMUNITIES OF UKRAINE

YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the financial statements of Friends of Federation of Jewish Communities of Ukraine ('the charity') for the year ended 31 December 2025.

RESPONSIBILITIES AND BASIS OF REPORT

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

DocuSigned by:
David Goldberg
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David Goldberg, FCA DChA
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

23 September 2026

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FRIENDS OF FEDERATION OF JEWISH COMMUNITIES OF UKRAINE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

	Note	2025 Unrestricted funds £	2025 **Total funds £**	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	56,206	56,206	112,801
Total income		56,206	56,206	112,801
Expenditure				
Expenditure on charitable activities	**5,6**	84,935	84,935	81,594
Total expenditure		84,935	84,935	81,594
Net (expenditure)/income and net movement in funds		(28,729)	(28,729)	31,207
Reconciliation of funds				
Total funds brought forward		31,207	31,207	–
Total funds carried forward		2,478	2,478	31,207

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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FRIENDS OF FEDERATION OF JEWISH COMMUNITIES OF UKRAINE

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2025

	Note	2025 £	£	2024 £
Current assets				
Cash at bank and in hand		5,478		32,707
Creditors: amounts falling due within one year	**11**	3,000		1,500
Net current assets			2,478	31,207
Total assets less current liabilities			2,478	31,207
Net assets			2,478	31,207
Funds of the charity				
Unrestricted funds			2,478	31,207
Total charity funds	**12**		2,478	31,207

These financial statements were approved by the board of trustees and authorised for issue on 23 September 2026, and are signed on behalf of the board by:

Signed by:



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Mr D Morris
Trustee

The notes on pages 6 to 10 form part of these financial statements.

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FRIENDS OF FEDERATION OF JEWISH COMMUNITIES OF UKRAINE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 23A Church Road, BH14 8UF, Poole.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

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3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	56,206	56,206	112,801	112,801

5. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Grants payable	80,312	80,312	80,075	80,075
Support costs	4,623	4,623	1,519	1,519
	84,935	84,935	81,594	81,594

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6. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Grant funding of activities	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Grants payable	80,312	–	80,312	80,075
Governance costs	–	4,623	4,623	1,519
	80,312	4,623	84,935	81,594

7. ANALYSIS OF GRANTS

	2025	2024
	£	£
Grants to institutions		
Federation of Jewish Communities of Ukraine	80,312	80,075
Total grants	80,312	80,075

8. INDEPENDENT EXAMINATION FEES

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,000	3,000

9. STAFF COSTS

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No remuneration or other benefits from employment with the cahtity or a related entity were received by the trustees.

11. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	3,000	1,500

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12. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	31,207	56,206	(84,935)	2,478

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	–	112,801	(81,594)	31,207

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	2,478	2,478
Creditors less than 1 year	(3,000)	(3,000)
Net assets	(522)	(522)

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	32,707	32,707
Creditors less than 1 year	(1,500)	(1,500)
Net assets	31,207	31,207

14. RELATED PARTIES

There were no related party transactions during the period under review.