Charity registration number: 1209024

AID AND RELIEF

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

AID AND RELIEF

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AID AND RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

OBJECTIVES AND ACTIVITIES

Aims and Objectives

The objectives of the charity are the advancement of the orthodox Jewish religious education across London for the public benefit by providing grants and bursaries to individuals and to registered charities for;

- The purchase of items and resources to enable practising orthodox jews to conduct their religious obligations
- The costs of orthodox Jewish religious education and for the study of the principles and practice of the orthodox Jewish
- The relief of financial hardship in the orthodox Jewish community in London by providing grants to enable practising orthodox jews and their families who are in financial hardship because of the costs of their religious obligations to purchase clothing, food, furniture and accommodation.

PUBLIC BENEFIT

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

GRANT MAKING

Grants are made to individuals and organisations which accord with the objects of the Charity.

ACHIEVEMENTS AND PERFORMANCE

Main Achievements

During the year the charity experienced significant growth in its activities, receiving donations of £2,302,422 (2025: £628,001). The increase in funding enabled the charity to provide substantially more assistance through food distribution, family support, poverty relief, educational support, Yom Tov assistance and grants to individuals and charitable organisations.

FINANCIAL REVIEW

Financial Position

The financial results of the Charity's activities for the year are reflected in these financial statements, together with the notes thereon.

RISK MANAGEMENT

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, a Deed, dated 09 July 2024 and constitutes an unincorporated charity.

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

INDUCTION AND TRAINING OF TRUSTEES

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

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Mr Moshe Liebenthal
Mr Moishe Erlich
Mr Michael Lebrecht

CHARITY NUMBER

1209024

Principal Address
59 Darenth Road
London
N16 6ES

ACCOUNTANTS

Brindley Goldstein Limited
103 High Street
Waltham Cross
EN8 7AN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' 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 and 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 the 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (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. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Moshe Liebenthal
Trustee
23rd July 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AID AND RELIEF

OPINION

We have audited the financial statements of Aid and Relief (the "charity") for the year ended 31 March 2026 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we ar reequired to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AID AND RELIEF

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and testing journal entries and the overall accounting records, particularly those that were significant and unusual.

Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.

Assessing the extent of compliance, or lack of, with relevant laws and regulations.

Testing key revenue lines, for evidence of management bias

Verification of key assets.

Obtaining third-party confirmation of material balances.

Documenting and verifying all significant related party balances and transactions.

Reviewing documentation such as the company board minutes, correspondence with solicitors, for discussions of irregularities including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Brindley Goldstein Limited
23rd July 2026

AID AND RELIEF

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

		2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	4	2,302,422	628,001
EXPENDITURE ON:			
Charitable activities	5	(2,351,733)	(573,584)
NET (EXPENDITURE)/INCOME		(49,311)	54,417
NET MOVEMENT IN FUNDS		(49,311)	54,417
RECONCILIATION OF FUNDS:			
Total funds brought forward		54,417	-
TOTAL FUNDS CARRIED FORWARD	12	5,106	54,417

The notes on pages 10 to 13 form part of these financial statements.

AID AND RELIEF

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
CURRENT ASSETS			
Debtors	10	-	1,181
Cash at bank and in hand		12,438	53,956
		12,438	55,137
Creditors: Amounts Falling Due Within One Year	11	(7,332)	(720)
NET CURRENT ASSETS (LIABILITIES)		5,106	54,417
TOTAL ASSETS LESS CURRENT LIABILITIES		5,106	54,417
NET ASSETS		5,106	54,417
FUNDS OF THE CHARITY			
Unrestricted Funds		5,106	54,417
TOTAL FUNDS	12	5,106	54,417

On behalf of the board

Mr Moshe Liebenthal Trustee
23rd July 2026

The notes on pages 10 to 13 form part of these financial statements.

AID AND RELIEF
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2025 £
Cash flows from operating activities	1		
Net cash (used in)/generated from operations		(41,368)	53,966
Bank charges		(150)	(10)
Net cash (used in)/generated from operating activities		(41,518)	53,956
(Decrease)/increase in cash and cash equivalents		(41,518)	53,956
Cash and cash equivalents at beginning of year	2	53,956	-
Cash and cash equivalents at end of year	2	12,438	53,956

1. RECONCILIATION OF (EXPENDITURE)/INCOME TO CASH (USED IN) /GENERATED FROM OPERATIONS

	2026 £	2025 £
Net (expenditure)/income	(49,311)	54,417
Adjustments for:		
Interest expense	150	10
Movements in working capital:		
Decrease/(increase) in trade and other debtors	1,181	(1,181)
Increase in trade and other creditors	6,612	720
Net cash (used in)/generated from operations	(41,368)	53,966

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2026 £	2025 £
Cash at bank and in hand	12,438	53,956

3. ANALYSIS OF CHANGES IN NET FUNDS

As at 1 April 2025	Cash flows	As at 31 March 2026	As at 31 March 2026
53,956	(41,518)	12,438	

AID AND RELIEF

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. GENERAL INFORMATION

Aid and Relief is an unincorporated charity registered with the Charity Commission, registered charity number 1209024. The principal address is 59 Darenth Road, London, N16 6ES.

2. STATEMENT OF COMPLIANCE

The financial statements 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.

3. ACCOUNTING POLICIES

3.1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

3.2. FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose. Restricted funds are to be used for specific purposes as laid down by the donor. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3.3. 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.

3.4. 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.

3.5. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

4. INCOME FROM DONATIONS AND LEGACIES

	2026 Unrestricted funds £	2025 Unrestricted funds £
Donations and gift	2,302,422	628,001

5. ANALYSIS OF EXPENDITURE

	Activities undertaken directly £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	2026 Total £
Charitable activities	741,466	197,127	1,413,140	2,351,733

	2025 Activities undertaken directly £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	2025 Total £
Charitable activities	45,534	185,833	342,217	573,584

6. GRANTS PAYABLE

	Grants to Institutions £	Grants to Individuals £	2026 Total £
Analysis of grants	18,409	178,718	197,127

	Grants to Institutions £	Grants to Individuals £	2025 Total £
Analysis of grants	9,519	176,314	185,833

7. SUPPORT COSTS

	2026 Raising funds £
Rent	23,850
Family support	151,708
Food distribution	1,002,981
Holidays/weekend breaks	86,900
Yom Tov	141,486
Sundry expenses	695
Governance costs – audit fees	5,520
	1,413,140

	2025 Raising funds £
Family support	360
Food distribution	182,115
Holidays/weekend breaks	158,096
Yom Tov	926
Governance costs – independent examination fees	720
	342,217

8. AUDITOR'S REMUNERATION

Remuneration received by the charity's auditors and their associates during the year was as follows:

	2026 £	2025 £
Audit Services		
Audit of the company's financial statements	5,520	-

9. AVERAGE NUMBER OF EMPLOYEES

Average number of employees during the year was: NIL (2025: NIL)

10. DEBTORS

	2026 £	2025 £
Due within one year		
Other debtors	-	1,181

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	1,812	-
Accruals and deferred income	5,520	720
	7,332	720

12. MOVEMENT IN FUNDS

	As at 1 April 2025 £	Income £	Expenditure £	As at 31 March 2026 £
Unrestricted funds				
General:				
General unrestricted fund	54,417	2,302,422	(2,351,733)	5,106
Total funds	54,417	2,302,422	(2,351,733)	5,106

	As at 1 April 2024 £	Income £	Expenditure £	As at 31 March 2025 £
Unrestricted funds				
General:				
General unrestricted fund	-	628,001	(573,584)	54,417
Total funds	-	628,001	(573,584)	54,417

13. TRANSACTIONS WITH TRUSTEES

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.
No trustee expenses have been incurred.

14. RELATED PARTY DISCLOSURES

During the year Aid and Relief received donations from connected charities as follows:

	£
Mosdos Toldos Aron Ltd	16,424

Aid and Relief also made donations to the following connected charities as follows:

	£
Shotz	53,629

AID AND RELIEF

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	2026 Total funds	2025 Total funds
INCOME AND ENDOWMENTS FROM:	£	£
Donations and legacies		
Donations and gifts	2,302,422	628,001
	2,302,422	628,001
EXPENDITURE ON:	2,302,422	628,001
Raising funds		
Direct charitable activities - Donations to charities	(53,629)	(10,000)
Direct charitable activities - Medical	(25,040)	(15,050)
Direct charitable activities - Poverty relief	(306,762)	(5,589)
Direct charitable activities - Students	(303,315)	(2,828)
Direct charitable activities - Sukah Help	(8,481)	-
Direct charitable activities - Wedding Appeal	(32,130)	-
Direct charitable activities - Travel and subsistence expenses	(154)	(644)
Direct charitable activities - Commissions payable	(3,500)	-
Direct charitable activities - Legal and professional fees	(5,585)	(11,213)
Direct charitable activities - Vehicle running costs	(195)	-
Direct charitable activities - Repairs, renewals and maintenance	-	(79)
Direct charitable activities - Subscriptions	-	(120)
Direct charitable activities – Bank charges	(150)	(10)
Direct charitable activities – Fundraising costs	(2525)	-
Grants to institutions	(18,409)	(9,519)
Grants to individuals	(178,718)	(176,314)
Support charitable activities - Rent	(23,850)	-
Support charitable activities - Sundry expenses	(695)	(1)
Support charitable activities - Family support	(151,708)	(360)
Support charitable activities - Food distribution	(1,002,981)	(182,115)
Support charitable activities - Holidays/weekend breaks	(86,900)	(158,096)
Support charitable activities - Yom Tov	(141,486)	(926)
Governance costs - Independent examiner's fees	-	(720)
Governance costs - Audit fees	(5,520)	-
	(2,351,733)	(573,584)
	(2,351,733)	(573,584)
NET (EXPENDITURE)/INCOME	(49,311)	54,417