Charity registration number: 299337

FRIENDS OF YAD HALEVI TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Friends of Yad Halevi Trust
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Friends of Yad Halevi Trust
Trustees' Report For The Year Ended 30 September 2025

The trustees present their report and the financial statements for the year ended 30 September 2025.

Objectives and Activities

Aims and Objectives

The charity's objects are:

i) To support the charitable work of the college in such manner as the trustees shall from time to time in their absolute discretion determine.

ii) Towards the furtherance or for the benefit of such one or more charities, charitable institutions or charitable purposes in any part of the world in such shares and in such manner as the trustees in their absolute discretion may from time to time determine.

iii) To make payments direct to individual persons in any part of the world (provided that such persons shall qualify as charitable beneficiaries according to English Law) and shall not be limited to making payments to organisations or institutions.

Significant Activities

During the year under review, the charity provided donations to various charitable institutions and individuals to achieve it's objects for the public benefit as well as other charitable purposes.

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 Charity Commission's guidance on public benefit.

Financial Review

Reserves Policy

During the year, the charity's incoming resources exceeded the outgoing resources. The trustees are satisfied with the results for the year. The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

Going Concern

The trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. For this reason, the charity has adopted the going concern basis of accounting in preparing the annual financial statements.

Reference and Administrative Details

Trustees

Mr L Steinhaus
Mr A S Cohen FCA
Mr M Posen

Charity Number

299337

Independent Examiner

Adrian Heller FCA
LONDON ACCOUNTING GROUP LTD
5 North End Road
London
NW11 7RJ

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

Mr L Steinhaus

Trustee
Date

Friends of Yad Halevi Trust
Independent Examiner's Report to the Trustees of Friends of Yad Halevi Trust
For The Year Ended 30 September 2025

I report to the trustees on my examination of the accounts of Friends of Yad Halevi Trust (the Trust) for the year ended 30 September 2025.

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 2011 Act and in carrying out my examination, I have followed 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 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 contents 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.

Adrian Heller FCA

Date
5 North End Road
London
NW11 7RJ

Friends of Yad Halevi Trust
Statement of Financial Activities
For The Year Ended 30 September 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	48,978	43,934
EXPENDITURE ON:			
Charitable activities:	**4**		
Charitable activities		(45,165)	(52,882)
Governance costs		(840)	(720)
		(46,005)	(53,602)
NET INCOME/(EXPENDITURE)		2,973	(9,668)
NET MOVEMENT IN FUNDS		2,973	(9,668)
RECONCILIATION OF FUNDS:			
Total funds brought forward		37,499	47,167
TOTAL FUNDS CARRIED FORWARD	**9**	40,472	37,499

The notes on pages 6 to 8 form part of these financial statements.

Friends of Yad Halevi Trust
Statement of Financial Position
As At 30 September 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Investment Properties	**7**	36,664	36,664
		36,664	36,664
CURRENT ASSETS			
Cash at bank and in hand		6,854	3,595
		6,854	3,595
Creditors: Amounts Falling Due Within One Year	**8**	(3,046)	(2,760)
NET CURRENT ASSETS (LIABILITIES)		3,808	835
TOTAL ASSETS LESS CURRENT LIABILITIES		40,472	37,499
NET ASSETS		40,472	37,499
FUNDS OF THE CHARITY			
Unrestricted Funds		40,472	37,499
TOTAL FUNDS	**9**	40,472	37,499

On behalf of the board

Mr L Steinhaus

Trustee
Date

The notes on pages 6 to 8 form part of these financial statements.

1. General Information

Friends of Yad Halevi Trust is an unincorporated charity registered with the Charity Commission, registered charity number 299337. The principal address is .

2. Accounting Policies

2.1. 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.

2.2. Incoming Resources

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.

2.3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

2.4. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the statement of financial activities.

2.5. 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.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	48,978	43,934

4. **Analysis of Expenditure**

			2025
	Activities undertaken directly	**Support costs** (see note 5)	**Total**
	£	**£**	**£**
Charitable activities	45,165	-	45,165
Governance costs	-	840	840
	45,165	840	46,005

			2024
	Activities undertaken directly	**Support costs** (see note 5)	**Total**
	£	**£**	**£**
Charitable activities	52,882	-	52,882
Governance costs	-	720	720
	52,882	720	53,602

5. **Support Costs**

	2025
	Governance costs
	£
Governance costs	840

	2024
	Governance costs
	£
Governance costs	720

6. **Average Number of Employees**

Average number of employees during the year was: 1 (2024: 1)

7. **Investment Property**

	2025
	£
Fair Value	
As at 1 October 2024 and 30 September 2025	36,664

8. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Other creditors	982	1,277
Taxation and social security	1,224	43
Accruals and deferred income	840	1,440
	3,046	2,760

9. **Movement in Funds**

	As at 1 October 2024	Income	Expenditure	As at 30 September 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	37,499	48,978	(46,005)	40,472
Total funds	37,499	48,978	(46,005)	40,472

	As at 1 October 2023	Income	Expenditure	As at 30 September 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	47,167	43,934	(53,602)	37,499
Total funds	47,167	43,934	(53,602)	37,499

10. **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.

11. **Related Party Disclosures**

Friends of Yad Halevi Trust
Detailed Statement of Financial Activities
For The Year Ended 30 September 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	48,978	43,934
	48,978	43,934
	48,978	43,934
EXPENDITURE ON:		
Charitable Activities:		
Charitable activities		
Charitable activities	(45,165)	(52,882)
	(45,165)	(52,882)
Governance costs		
Accountancy fees	(840)	(720)
	(840)	(720)
	(46,005)	(53,602)
NET INCOME/(EXPENDITURE)	2,973	(9,668)