CHARITY REGISTRATION NUMBER: 800784

British Committee for P'eilim in Israel

Unaudited Financial Statements

31 December 2025

CHARTWELL ACCOUNTANTS & BUSINESS CONSULTANTS LLP
Chartered Certified Accountants
47 Bury New Road
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British Committee for P’eilim in Israel

Financial Statements

Year ended 31 December 2025

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British Committee for P’eilim in Israel

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	British Committee for P’eilim in Israel
Charity registration number	800784
Principal office	46 Waterpark Road Salford M7 4ET
The trustees	
	Mr J Zahn Mrs L Heilpern
Independent examiner	M Guttentag FCCA of Chartwell Accountants and Business Consultants LLP 47 Bury New Road Prestwich Manchester M25 9JY

Structure, governance and management

British Committee for P'eilim in Israel is constituted under a deed dated 1st April 1964. It was registered as a charity on 26th January 1989 with registration number 800784.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage exposure to the major risks.

Objectives and activities

The objectives of the Charity are: To advance education in the Jewish faith; to promote research in the Jewish faith and in particular religous Torah education; and the relief of poverty.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Achievements and performance

During the year the Charity received donations of £53,060. Grants of £63,000 were paid to Lev L'Achim in Israel in accordance with the objectives of the charity.

Financial review

The trustees are pleased with the charity’s financial position and are satisfied that its funds have been managed responsibly and in accordance with its charitable objectives.

During the year, the charity continued to manage its income and expenditure carefully, ensuring that available resources were used effectively to support its activities and beneficiaries. The trustees will continue to monitor the charity’s finances throughout the coming year, with a view to maintaining financial stability, making the best use of available funds and ensuring that the charity can continue to deliver its charitable aims.

The trustees' annual report was approved on 25 October 2026 and signed on behalf of the board of trustees by:

Mrs L Heilpern
Trustee

British Committee for P’eilim in Israel

Independent Examiner's Report to the Trustees of British Committee for P’eilim in Israel

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of British Committee for P’eilim in Israel ('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.

M Guttentag FCCA of Chartwell Accountants and Business Consultants LLP Independent Examiner

47 Bury New Road
Prestwich
Manchester
M25 9JY

25 October 2026

British Committee for P'eilim in Israel

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**	53,060	53,060	35,524
Investment income	**5**	–	–	14
Total income		53,060	53,060	35,538
Expenditure				
Expenditure on charitable activities	**6,7**	63,490	63,490	38,046
Total expenditure		63,490	63,490	38,046
Net expenditure and net movement in funds		(10,430)	(10,430)	(2,508)
Reconciliation of funds				
Total funds brought forward		18,987	18,987	21,495
Total funds carried forward		8,557	8,557	18,987

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

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

British Committee for P'eilim in Israel

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		8,977	18,987
Creditors: amounts falling due within one year	**13**	420	–
Net current assets		8,557	18,987
Total assets less current liabilities		8,557	18,987
Net assets		8,557	18,987
Funds of the charity			
Unrestricted funds		8,557	18,987
Total charity funds	**14**	8,557	18,987

These financial statements were approved by the board of trustees and authorised for issue on 25 October 2026, and are signed on behalf of the board by:

Mrs L Heilpern
Trustee

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

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 46 Waterpark Road, Salford, M7 4ET.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

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 received	53,060	53,060	35,524	35,524

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest received	–	–	14	14

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Grant funding activities	63,000	63,000	38,000	38,000
Support costs	490	490	46	46
	63,490	63,490	38,046	38,046

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Grant funding activities	63,000	–	63,000	38,000
Governance costs	–	490	490	46
	63,000	490	63,490	38,046

8. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
Accountancy fees	420	420	–

9. Analysis of grants

	2025 £	2024 £
Grants to institutions		
Lev L'Achim	63,000	–
Total grants	63,000	–

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	420	–

11. 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).

12. Trustee remuneration and expenses

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

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	420	–

14. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025	Income	Expenditure	**At 31 Dec 2025**
	£	£	£	£
General funds	18,987	53,060	(63,490)	8,557

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	21,495	35,538	(38,046)	18,987

15. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	8,977	8,977
Creditors less than 1 year	(420)	(420)
Net assets	8,557	8,557

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	18,987	18,987
Creditors less than 1 year	–	–
Net assets	18,987	18,987