REGISTERED CHARITY NUMBER: 803419

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

SHAAREI TZEDAKAH TRUST

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

SHAAREI TZEDAKAH TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2025

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SHAAREI TZEDAKAH TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are in particular the relief of poverty, but also for general charitable purposes in any part of the world as trustees see fit and are recognised by the law of England and Wales as charitable.

Public benefit

The Trustees have take due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The trustees are pleased with the results of the charity's activities during the year. During the year the charity received a total of £122,338 (2024 - £168,337). Donations of £27.000 (2024 - £82,000) and investment income of £85,338 (2024-£86,337).The trustees are delighted to report they were able to distribute £111,510 (2024 - £214,210) of funds as grants.

FINANCIAL REVIEW

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure they can continue the activities of the charity. As a result of having raised substantial funds during previous years, the trustees consider themselves in a position to ensure that the level of grants and donations may best be secured for the future by investment of the funds raised and they have been seeking further investment opportunities to realise this aim. In the interim, the funds have been held on deposit account.

FUTURE PLANS

There are no current plans to change the activities or modus operandi in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document a declaration of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

803419

Principal address

58 Chardmore Road
London
N16 6JH

SHAAREI TZEDAKAH TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees
S Gross
Mrs S Gross
L Braver (resigned 6.12.25)

Independent Examiner
M A Venitt A.C.A
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 5 October 2026 and signed on its behalf by:

S Gross - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHAAREI TZEDAKAH TRUST

Independent examiner's report to the trustees of SHAAREI TZEDAKAH TRUST

I report to the charity trustees on my examination of the accounts of SHAAREI TZEDAKAH TRUST (the Trust) for the year ended 31 December 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 Act and in carrying out my examination I have followed all 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 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 A Venitt A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

5 October 2026

SHAAREI TZEDAKAH TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		27,000	82,000
Investment income	2	85,338	86,337
Total		112,338	168,337
EXPENDITURE ON			
Charitable activities			
Grants and Donations		111,510	214,210
Other		2,163	2,190
Total		113,673	216,400
NET INCOME/(EXPENDITURE)		(1,335)	(48,063)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,465,844	1,513,907
TOTAL FUNDS CARRIED FORWARD		1,464,509	1,465,844

The notes form part of these financial statements

SHAAREI TZEDAKAH TRUST

BALANCE SHEET
31 DECEMBER 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Investment property	5	135,000	135,000
CURRENT ASSETS			
Debtors	6	988,976	998,976
Investments	7	300,000	300,000
Cash at bank		42,693	34,028
		1,331,669	1,333,004
CREDITORS			
Amounts falling due within one year	8	(2,160)	(2,160)
NET CURRENT ASSETS		1,329,509	1,330,844
TOTAL ASSETS LESS CURRENT LIABILITIES		1,464,509	1,465,844
NET ASSETS		1,464,509	1,465,844
FUNDS	9		
Unrestricted funds		1,464,509	1,465,844
TOTAL FUNDS		1,464,509	1,465,844

The financial statements were approved by the Board of Trustees and authorised for issue on 5 October 2026 and were signed on its behalf by:

S Gross - Trustee

L Braver - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income
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.

Expenditure
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.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	85,338	86,337

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	82,000
Investment income	86,337
Total	168,337
EXPENDITURE ON	
Charitable activities	
Grants and Donations	214,210
Other	2,190
Total	216,400
NET INCOME/(EXPENDITURE)	(48,063)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,513,907
TOTAL FUNDS CARRIED FORWARD	1,465,844

continued...

5. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2025 and 31 December 2025	135,000
NET BOOK VALUE	
At 31 December 2025	135,000
At 31 December 2024	135,000

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	4,975	4,975
Other debtors	984,001	994,001
	988,976	998,976

7. CURRENT ASSET INVESTMENTS

	31.12.25	31.12.24
	£	£
Unlisted investments	300,000	300,000

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	2,160	2,160

9. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	1,465,844	(1,335)	1,464,509
TOTAL FUNDS	1,465,844	(1,335)	1,464,509

continued...

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,338	(113,673)	(1,335)
TOTAL FUNDS	112,338	(113,673)	(1,335)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	1,513,907	(48,063)	1,465,844
TOTAL FUNDS	1,513,907	(48,063)	1,465,844

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	168,337	(216,400)	(48,063)
TOTAL FUNDS	168,337	(216,400)	(48,063)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	1,513,907	(49,398)	1,464,509
TOTAL FUNDS	1,513,907	(49,398)	1,464,509

continued...

9. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	280,675	(330,073)	(49,398)
TOTAL FUNDS	280,675	(330,073)	(49,398)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.