NACHLAS DOVID

England & Wales · Charity number 1003073

Details

Other names	KOLLEL NACHLAS DOVID
Status	Registered
Legal form	Trust
Registered	1991-05-30
Register	View on the Charity Commission register

Contact

Address	69 Stanley Road Salford M7 4GT
Phone	01617981660
Email	charities@haffhoff.co.uk

Activities

Objects: THE ADVANCEMENT OF EDUCATION IN THE JEWISH FAITH IN GREAT BRITAIN BY TAINING YOUNG MEN OF THE JEWISH FAITH TO BECOME RABBIS, AND IN PARTICULAR RELIGIOUS TORAH EDUCATION.

Activities: Advance education in the Jewish faith in England by training young men of the Jewish faith to become Rabbis. Relief of poverty. Promote research in the Jewish faith.

Classification

- **How:** Makes Grants To Individuals
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Bury
- Manchester City
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£61,846	£67,780	-	-
2024-03-31	£55,955	£63,222	-	-
2023-03-31	£60,661	£60,771	-	-
2022-03-31	£49,767	£48,611	-	-
2021-03-31	£55,053	£56,565	-	-

Trustees

Name	Role	Appointed
DOV SCHWARZ		
HARVEY COHEN		
JACOB ECKSTEIN		

Accounts

CHARITY REGISTRATION NUMBER: 1003073

Nachlas Dovid

Unaudited Financial Statements

31 March 2025

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Nachlas Dovid

Financial Statements

Year ended 31 March 2025

Nachlas Dovid

Trustees' Annual Report

Year ended 31 March 2025

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

Reference and administrative details

Registered charity name	Nachlas Dovid
Charity registration number	1003073
Principal office	69 Stanley Road Salford M7 4GT

The trustees

H P Cohen
J Eckstein
D Schwarz

Independent examiner	A L Haffner ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Nachlas Dovid is a charitable trust constituted by a Deed of Trust dated 24 April 1991 and is a registered charity, number 1003073.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

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.

Objectives and activities

The objectives of the charity are to advance education in the Jewish faith in England by training young men of the Jewish faith to become Rabbis; to relieve poverty; and to promote research in the Jewish faith.

Public Benefit Policy
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy
Grants are made to charitable institutions and organisations which accord with the objects of the charity.

Achievements and performance

During the year the charity made student grants totalling £67,490 in furtherance of it objectives.

Financial review

As at 31 March 2025 the charity held reserves of £7,233 (2024: £14,811).

Reserves Policy
The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately two to three months of their average annual expenditure.

The trustees' annual report was approved on 3 November 2025 and signed on behalf of the board of trustees by:

J Eckstein
Trustee

Independent Examiner's Report to the Trustees of Nachlas Dovid

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Nachlas Dovid ('the charity') for the year ended 31 March 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.

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.

A L Haffner ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

3 November 2025

Nachlas Dovid

Statement of Financial Activities

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	61,846	**61,846**	55,955
Total income		61,846	**61,846**	55,955
Expenditure				
Expenditure on charitable activities	**5,6**	67,780	**67,780**	63,222
Total expenditure		67,780	**67,780**	63,222
Net expenditure and net movement in funds		(5,934)	**(5,934)**	(7,267)
Reconciliation of funds				
Total funds brought forward		6,285	**6,285**	13,552
Total funds carried forward		351	**351**	6,285

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.

Nachlas Dovid

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	**11**		**1,715**	1,715
Current assets				
Cash at bank and in hand		**7,233**		14,811
Net current assets			**7,233**	14,811
Total assets less current liabilities			**8,948**	16,526
Creditors: amounts falling due after more than one year	**12**		**8,597**	10,241
Net assets			**351**	6,285
Funds of the charity				
Unrestricted funds			**351**	6,285
Total charity funds	**13**		**351**	6,285

These financial statements were approved by the board of trustees and authorised for issue on 3 November 2025, and are signed on behalf of the board by:

J Eckstein
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 69 Stanley Road, Salford, Manchester, M7 4GT.

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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

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.

Incoming resources

All income is 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.

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are made up of grants to individuals.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	61,846	**61,846**	55,955	55,955

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	67,490	**67,490**	62,478	62,478
Support costs	290	**290**	744	744
	67,780	**67,780**	63,222	63,222

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Charitable activities	67,490	290	**67,780**	63,222

7. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
General office	290	**290**	744

8. Analysis of grants

	2025 £	2024 £
Grants to individuals		
Grants to individuals	**67,490**	62,478
Total grants	**67,490**	62,478

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.

11. Tangible fixed assets

	Library £	**Total £**
Cost		
At 1 April 2024 and 31 March 2025	1,715	**1,715**
Depreciation		
At 1 April 2024 and 31 March 2025	–	**–**
Carrying amount		
At 31 March 2025	1,715	**1,715**
At 31 March 2024	1,715	1,715

12. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Bounce-back loan	**8,597**	10,241

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 25 £**
General funds	6,285	61,846	(67,780)	**351**

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 24 £
General funds	13,552	55,955	(63,222)	6,285

14. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	1,715	**1,715**
Current assets	7,233	**7,233**
Creditors greater than 1 year	(8,597)	**(8,597)**
Net assets	351	**351**

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,715	1,715
Current assets	14,811	14,811
Creditors greater than 1 year	(10,241)	(10,241)
Net assets	6,285	6,285

15. Related parties

There were no related party transactions during the year.

Accounts

CHARITY REGISTRATION NUMBER: 1003073

Nachlas Dovid

Unaudited Financial Statements

31 March 2024

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Nachlas Dovid

Financial Statements

Year ended 31 March 2024

Nachlas Dovid

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Nachlas Dovid
Charity registration number	1003073
Principal office	69 Stanley Road Salford M7 4GT
The trustees	H P Cohen J Eckstein D Schwarz
Independent examiner	A L Haffner ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Nachlas Dovid is a charitable trust constituted by a Deed of Trust dated 24 April 1991 and is a registered charity, number 1003073.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

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.

Objectives and activities

The objectives of the charity are to advance education in the Jewish faith in England by training young men of the Jewish faith to become Rabbis; to relieve poverty; and to promote research in the Jewish faith.

Public Benefit Policy
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy
Grants are made to charitable institutions and organisations which accord with the objects of the charity.

Achievements and performance

During the year the charity made student grants totalling £62,478 in furtherance of it objectives.

Financial review

As at 31 March 2024 the charity held reserves of £14,811 (2023: £24,290).

Reserves Policy
The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately two to three months of their average annual expenditure.

The trustees' annual report was approved on 1 November 2024 and signed on behalf of the board of trustees by:

J Eckstein
Trustee

Independent Examiner's Report to the Trustees of Nachlas Dovid

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Nachlas Dovid ('the charity') for the year ended 31 March 2024.

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.

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.

A L Haffner ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

1 November 2024

Nachlas Dovid

Statement of Financial Activities

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 **Total funds** £	2023 Total funds £
Income and endowments				
Donations and legacies	**4**	55,955	**55,955**	60,661
Total income		55,955	**55,955**	60,661
Expenditure				
Expenditure on charitable activities	**5,6**	63,222	**63,222**	60,771
Total expenditure		63,222	**63,222**	60,771
Net expenditure and net movement in funds		(7,267)	**(7,267)**	(110)
Reconciliation of funds				
Total funds brought forward		13,552	**13,552**	13,662
Total funds carried forward		6,285	**6,285**	13,552

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.

Nachlas Dovid

Statement of Financial Position

31 March 2024

	Note	2024 £	2024 £	2023 £
Fixed assets				
Tangible fixed assets	**11**		**1,715**	1,058
Current assets				
Cash at bank and in hand		**14,811**		24,290
Net current assets			**14,811**	24,290
Total assets less current liabilities			**16,526**	25,348
Creditors: amounts falling due after more than one year	**12**		**10,241**	11,796
Net assets			**6,285**	13,552
Funds of the charity				
Unrestricted funds			**6,285**	13,552
Total charity funds	**13**		**6,285**	13,552

These financial statements were approved by the board of trustees and authorised for issue on 1 November 2024, and are signed on behalf of the board by:

J Eckstein
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 69 Stanley Road, Salford, Manchester, M7 4GT.

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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

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.

Incoming resources

All income is 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.

3. Accounting policies *(continued)*

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are made up of grants to individuals.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	55,955	**55,955**	60,661	60,661

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Charitable activities	62,478	**62,478**	59,987	59,987
Support costs	744	**744**	784	784
	63,222	**63,222**	60,771	60,771

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Charitable activities	62,478	744	**63,222**	60,771

7. Analysis of support costs

	Analysis of support costs £	**Total 2024 £**	Total 2023 £
General office	744	**744**	784

8. Analysis of grants

	2024 £	2023 £
Grants to individuals		
Grants to individuals	**62,478**	59,987
Total grants	**62,478**	59,987

9. Staff costs

	Nil	Nil

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: 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.

11. Tangible fixed assets

	Library	**Total**
	£	**£**
Cost		
At 1 April 2023	1,058	**1,058**
Additions	657	**657**
At 31 March 2024	1,715	**1,715**
Depreciation		
At 1 April 2023 and 31 March 2024	–	**–**
Carrying amount		
At 31 March 2024	1,715	**1,715**
At 31 March 2023	1,058	1,058

12. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bounce-back loan	**10,241**	11,796

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 24**
	£	£	£	**£**
General funds	13,552	55,955	(63,222)	**6,285**

	At 1 April 2022	Income	Expenditure	At 31 March 23
	£	£	£	£
General funds	13,662	60,661	(60,771)	13,552

14. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	1,715	**1,715**
Current assets	14,811	**14,811**
Creditors greater than 1 year	(10,241)	**(10,241)**
Net assets	6,285	**6,285**

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,058	1,058
Current assets	24,290	24,290
Creditors greater than 1 year	(11,796)	(11,796)
Net assets	13,552	13,552

15. Related parties

There were no related party transactions during the year.

Accounts

CHARITY REGISTRATION NUMBER: 1003073

Nachlas Dovid

Unaudited Financial Statements

31 March 2023

<u>HAFFNER HOFF LTD</u>
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Nachlas Dovid

Financial Statements

Year ended 31 March 2023

Nachlas Dovid

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Nachlas Dovid
Charity registration number	1003073
Principal office	69 Stanley Road Salford M7 4GT

The trustees

Independent examiner	A L Haffner ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Nachlas Dovid is a charitable trust constituted by a Deed of Trust dated 24 April 1991 and is a registered charity, number 1003073.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

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.

Objectives and activities

The objectives of the charity are to advance education in the Jewish faith in England by training young men of the Jewish faith to become Rabbis; to relieve poverty; and to promote research in the Jewish faith.

Public Benefit Policy
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy
Grants are made to charitable institutions and organisations which accord with the objects of the charity.

Achievements and performance

During the year the charity made student grants totalling £59,987 in furtherance of it objectives.

Financial review

As at 31 March 2023 the charity held reserves of £13,552 (2022:£13,662).

Reserves Policy
The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately two to three months of their average annual expenditure.

The trustees' annual report was approved on 31 August 2023 and signed on behalf of the board of trustees by:

J Eckstein
Trustee

Independent Examiner's Report to the Trustees of Nachlas Dovid

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Nachlas Dovid ('the charity') for the year ended 31 March 2023.

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.

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.

A L Haffner ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Nachlas Dovid

Statement of Financial Activities

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	**2023** **Total funds** **£**	2022 Total funds £
Income and endowments				
Donations and legacies	**4**	60,661	**60,661**	49,767
Total income		60,661	**60,661**	49,767
Expenditure				
Expenditure on charitable activities	**5,6**	60,771	**60,771**	48,611
Total expenditure		60,771	**60,771**	48,611
Net (expenditure)/income and net movement in funds		(110)	**(110)**	1,156
Reconciliation of funds				
Total funds brought forward		13,662	**13,662**	12,506
Total funds carried forward		13,552	**13,552**	13,662

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.

Nachlas Dovid

Statement of Financial Position

31 March 2023

	Note	2023 £	2023 £	2022 £
Fixed assets				
Tangible fixed assets	**11**		**1,058**	1,058
Current assets				
Cash at bank and in hand		**24,290**		25,956
Net current assets			**24,290**	25,956
Total assets less current liabilities			**25,348**	27,014
Creditors: amounts falling due after more than one year	**12**		**11,796**	13,352
Net assets			**13,552**	13,662
Funds of the charity				
Unrestricted funds			**13,552**	13,662
Total charity funds	**13**		**13,552**	13,662

These financial statements were approved by the board of trustees and authorised for issue on 31 August 2023, and are signed on behalf of the board by:

J Eckstein
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 69 Stanley Road, Salford, Manchester, M7 4GT.

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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

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.

Incoming resources

All income is 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:

3. Accounting policies ***(continued)***

Incoming resources ***(continued)***

- 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.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are made up of grants to individuals.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	60,661	**60,661**	49,767	49,767

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Charitable activities	59,987	**59,987**	48,416	48,416
Support costs	784	**784**	195	195
	60,771	**60,771**	48,611	48,611

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Charitable activities	59,987	784	**60,771**	48,611

7. Analysis of support costs

	Analysis of support costs £	**Total 2023 £**	Total 2022 £
General office	784	**784**	195

8. Analysis of grants

	2023	2022
	£	£
Grants to individuals		
Grants to individuals	**59,987**	48,416
Total grants	**59,987**	48,416

9. Staff costs

	Nil	Nil

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: 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.

11. Tangible fixed assets

	Library	**Total**
	£	**£**
Cost		
At 1 April 2022 and 31 March 2023	1,058	**1,058**
Depreciation		
At 1 April 2022 and 31 March 2023	–	**–**
Carrying amount		
At 31 March 2023	1,058	**1,058**
At 31 March 2022	1,058	1,058

12. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bounce-back loan	**11,796**	13,352

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	**At 31 March 23**
	£	£	£	**£**
General funds	13,662	60,661	(60,771)	**13,552**

	At 1 April 2021	Income	Expenditure	At 31 March 22
	£	£	£	£
General funds	12,506	49,767	(48,611)	13,662

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2023**
	£	**£**
Tangible fixed assets	1,058	**1,058**
Current assets	24,290	**24,290**
Creditors greater than 1 year	(11,796)	**(11,796)**
Net assets	13,552	**13,552**

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	1,058	1,058
Current assets	25,956	25,956
Creditors greater than 1 year	(13,352)	(13,352)
Net assets	13,662	13,662

15. Related parties

There were no related party transactions during the year.

NACHLAS DOVID

England & Wales - Charity number 1003073

Accounts

CHARITY REGISTRATION NUMBER: 1003073

Nachlas Dovid

Unaudited Financial Statements

31 March 2022

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Nachlas Dovid

Financial Statements

Year ended 31 March 2022

Nachlas Dovid

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Nachlas Dovid
Charity registration number	1003073
Principal office	69 Stanley Road Salford M7 4GT

The trustees

	H P Cohen J Eckstein D Schwarz
Independent examiner	A L Haffner ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Nachlas Dovid is a charitable trust constituted by a Deed of Trust dated 24 April 1991 and is a registered charity, number 1003073.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

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.

Objectives and activities

The objectives of the charity are to advance education in the Jewish faith in England by training young men of the Jewish faith to become Rabbis; to relieve poverty; and to promote research in the Jewish faith.

Public Benefit Policy
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy
Grants are made to charitable institutions and organisations which accord with the objects of the charity.

Achievements and performance

During the year the charity made student grants totalling £48,416 in furtherance of it objectives.

Financial review

As at 31 March 2022 the charity held reserves of £13,662 (2021:£12,506).

Reserves Policy
The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately two to three months of their average annual expenditure.

The trustees' annual report was approved on 30 August 2022 and signed on behalf of the board of trustees by:

J Eckstein
Trustee

Independent Examiner's Report to the Trustees of Nachlas Dovid

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Nachlas Dovid ('the charity') for the year ended 31 March 2022.

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.

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.

A L Haffner ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Nachlas Dovid

Statement of Financial Activities

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	**2022 Total funds £**	2021 Total funds £
Income and endowments				
Donations and legacies	**4**	49,767	**49,767**	55,053
Total income		49,767	**49,767**	55,053
Expenditure				
Expenditure on charitable activities	**5,6**	48,611	**48,611**	56,565
Total expenditure		48,611	**48,611**	56,565
Net income/(expenditure) and net movement in funds		1,156	**1,156**	(1,512)
Reconciliation of funds				
Total funds brought forward		12,506	**12,506**	14,018
Total funds carried forward		13,662	**13,662**	12,506

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.

Nachlas Dovid

Statement of Financial Position

31 March 2022

	Note	2022 £	2022 £	2021 £
Fixed assets				
Tangible fixed assets	**11**		**1,058**	1,058
Current assets				
Cash at bank and in hand		**25,956**		25,448
Net current assets			**25,956**	25,448
Total assets less current liabilities			**27,014**	26,506
Creditors: amounts falling due after more than one year	**12**		**13,352**	14,000
Net assets			**13,662**	12,506
Funds of the charity				
Unrestricted funds			**13,662**	12,506
Total charity funds	**13**		**13,662**	12,506

These financial statements were approved by the board of trustees and authorised for issue on 30 August 2022, and are signed on behalf of the board by:

J Eckstein
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 69 Stanley Road, Salford, Manchester, M7 4GT.

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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

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.

Incoming resources

All income is 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.

3. Accounting policies ***(continued)***

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are made up of grants to individuals.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	49,767	**49,767**	55,053	55,053

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	48,416	**48,416**	56,565	56,565
Support costs	195	**195**	–	–
	48,611	**48,611**	56,565	56,565

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Charitable activities	48,416	142	**48,558**	56,565
Governance costs	–	53	**53**	–
	48,416	195	**48,611**	56,565

7. Analysis of support costs

	Analysis of support costs £	**Total 2022 £**	Total 2021 £
General office	142	**142**	156

8. Analysis of grants

	2022 £	2021 £
Grants to individuals		
Grants to individuals	**48,416**	56,565
Total grants	**48,416**	56,565

9. Staff costs

	Nil	Nil

The average head count of employees during the year was Nil (2021: Nil).

9. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2021: 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.

11. Tangible fixed assets

	Library £	**Total £**
Cost		
At 1 April 2021 and 31 March 2022	1,058	**1,058**
Depreciation		
At 1 April 2021 and 31 March 2022	–	**–**
Carrying amount		
At 31 March 2022	1,058	**1,058**
At 31 March 2021	1,058	1,058

12. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bounce-back loan	**13,352**	14,000

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	**At 31 March 22 £**
General funds	12,506	49,767	(48,611)	**13,662**

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 21 £
General funds	14,018	55,053	(56,565)	12,506

14. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	1,058	**1,058**
Current assets	25,956	**25,956**
Creditors greater than 1 year	(13,352)	**(13,352)**
Net assets	13,662	**13,662**

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,058	1,058
Current assets	25,448	25,448
Creditors greater than 1 year	(14,000)	(14,000)
Net assets	12,506	12,506

15. Related parties

There were no related party transactions during the year.

NACHLAS DOVID

England & Wales - Charity number 1003073

Accounts

CHARITY REGISTRATION NUMBER: 1003073

Nachlas Dovid

Unaudited Financial Statements

31 March 2021

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Nachlas Dovid

Financial Statements

Year ended 31 March 2021

Nachlas Dovid

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Nachlas Dovid
Charity registration number	1003073
Principal office	69 Stanley Road Salford M7 4GT

The trustees

	H P Cohen J Eckstein D Schwarz
Independent examiner	A L Haffner ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Nachlas Dovid is a charitable trust constituted by a Deed of Trust dated 24 April 1991 and is a registered charity, number 1003073.

The Charity is run by the trustees who all act in an honorary capacity. A new trustee would receive copies of the previous years' Annual Report and Accounts and a copy of the Charity Commission leaflet 'The Essential Trustee : What you need to know'.

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.

Objectives and activities

The objectives of the charity are to advance education in the Jewish faith in England by training young men of the Jewish faith to become Rabbis; to relieve poverty; and to promote research in the Jewish faith.

Public Benefit Policy
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Grant Making Policy
Grants are made to charitable institutions and organisations which accord with the objects of the charity.

Achievements and performance

During the year the charity made student grants totalling £56,565 in furtherance of it objectives.

Financial review

As at 31 March 2021 the charity held reserves of £12,506 (2020:£14,018).

Reserves Policy
The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The trustees are satisfied that the balance of the Fund is an acceptable level of reserves. It is the charity's policy to maintain cash reserves of approximately two to three months of their average annual expenditure.

The trustees' annual report was approved on 31 January 2022 and signed on behalf of the board of trustees by:

J Eckstein
Trustee

Independent Examiner's Report to the Trustees of Nachlas Dovid

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Nachlas Dovid ('the charity') for the year ended 31 March 2021.

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.

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.

A L Haffner ACA
Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Nachlas Dovid

Statement of Financial Activities

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	**2021 Total funds £**	2020 Total funds £
Income and endowments				
Donations and legacies	**4**	55,053	**55,053**	58,353
Investment income	**5**	–	**–**	13
Total income		55,053	**55,053**	58,366
Expenditure				
Expenditure on charitable activities	**6,7**	56,565	**56,565**	63,162
Total expenditure		56,565	**56,565**	63,162
Net expenditure and net movement in funds		(1,512)	**(1,512)**	(4,796)
Reconciliation of funds				
Total funds brought forward		14,018	**14,018**	18,814
Total funds carried forward		12,506	**12,506**	14,018

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

Nachlas Dovid

Statement of Financial Position

31 March 2021

	Note	2021 £	2021 £	2020 £
Fixed assets				
Tangible fixed assets	**12**		**1,058**	1,058
Current assets				
Cash at bank and in hand		**25,448**		12,960
Net current assets			**25,448**	12,960
Total assets less current liabilities			**26,506**	14,018
Creditors: amounts falling due after more than one year	**13**		**14,000**	–
Net assets			**12,506**	14,018
Funds of the charity				
Unrestricted funds			**12,506**	14,018
Total charity funds	**14**		**12,506**	14,018

These financial statements were approved by the board of trustees and authorised for issue on 31 January 2022, and are signed on behalf of the board by:

J Eckstein
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 69 Stanley Road, Salford, Manchester, M7 4GT.

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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

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.

Incoming resources

All income is 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.

3. Accounting policies ***(continued)***

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Charitable activities are made up of grants to individuals.

Expenditure also includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Governance costs are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	55,053	**55,053**	58,353	58,353

5. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	–	**–**	13	13

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Charitable activities	56,565	**56,565**	62,146	62,146
Support costs	–	**–**	1,016	1,016
	56,565	**56,565**	63,162	63,162

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	**Total funds 2021 £**	Total fund 2020 £
Charitable activities	56,565	**56,565**	63,162

8. Analysis of support costs

	Analysis of support costs £	**Total 2021 £**	Total 2020 £
General office	156	**156**	156
Support costs - Travel	–	**–**	860
	156	**156**	1,016

9. Analysis of grants

	2021 £	2020 £
Grants to individuals		
Grants to individuals	**56,565**	55,386
Total grants	**56,565**	55,386

10. Staff costs

	Nil	Nil

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

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

12. Tangible fixed assets

	Library £	**Total £**
Cost		
At 1 April 2020 and 31 March 2021	1,058	**1,058**
Depreciation		
At 1 April 2020 and 31 March 2021	–	**–**
Carrying amount		
At 31 March 2021	1,058	**1,058**
At 31 March 2020	1,058	1,058

13. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bounce-back loan	**14,000**	–

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	**At 31 Mar 2021 £**
General funds	14,018	55,053	(56,565)	**12,506**

	At 1 April 2019 £	Income £	Expenditure £	At 31 Mar 2020 £
General funds	18,814	58,366	(63,162)	14,018

15. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	1,058	**1,058**
Current assets	25,448	**25,448**
Creditors greater than 1 year	(14,000)	**(14,000)**
Net assets	12,506	**12,506**

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,058	1,058
Current assets	12,960	12,960
Creditors greater than 1 year	–	–
Net assets	14,018	14,018

16. Related parties

There were no related party transactions during the year.