

M & E CHARITABLE TRUST

England & Wales · Charity number 1077657

Details

Status Registered

Legal form Other

Registered 1999-10-04

Register [View on the Charity Commission register](#)

Contact

Address Fairways House
George Street
Prestwich
Manchester
M25 9WS

Phone 01617920554

Email charities@haffhoff.co.uk

Activities

Objects: FOR SUPPORT OF THE POOR AND NEEDY FOR EDUCATIONAL PURPOSES AND FOR OR TOWARDS SUCH OTHER CHARITABLE PURPOSES AND TO MAKE DONATIONS TO SUCH CHARITABLE INSTITUTION OR INSTITUTIONS AS SUCH TIME OR TIMES AND IN SUCH MANNER AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION THINK FIT

Activities: Furtherance of Jewish education and relief of poverty.

Classification

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

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£239,102	£251,100	-	-
2023-03-31	£161,360	£205,677	-	-
2022-03-31	£212,450	£180,468	-	-
2021-03-31	£69,620	£68,307	-	-
2020-03-31	£200,900	£220,465	-	-

Trustees

Name	Role	Appointed
GABRIEL ROTHBART		
MOISHE ZVI ROTHBART		

M & E CHARITABLE TRUST

England & Wales - Charity number 1077657

Accounts

M & E Charitable Trust
Unaudited Financial Statements
31 March 2024

HAFFNER HOFF LTD

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

M & E Charitable Trust

Financial Statements

Year ended 31 March 2024

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M & E Charitable Trust

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 M & E Charitable Trust

Charity registration number 1077657

Principal office 10 Legh Street
Salford
M7 4EF

The trustees

M Rothbart
G Rothbart

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

Structure, governance and management

M & E Charitable Trust is a charitable trust constituted by a Deed of Trust dated 12 August 1999 and is a registered charity, number 1077657.

Objectives and activities

The objectives of the charity are the furtherance of Jewish education and the relief of poverty.

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 individuals and charitable institutions which accord with the objects of the charity.

Achievements and performance

During the year, the Charity received £238,700 in donations and distributed £250,320 in grants in pursuance of its objects.

M & E Charitable Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Financial review

As at 31 March 2024 the Charity had net current liabilities of £42,886 (2023: £30,888).

Reserves Policy

The trustees are satisfied that Charity's reserves are at an acceptable level. The trustees are confident that sufficient donations will be received in the forthcoming financial year to enable the charity to continue with its activities.

Plans for future periods

It is anticipated that the charity will continue to support charitable purposes and institutions in accordance with its objects.

The trustees' annual report was approved on 15 May 2025 and signed on behalf of the board of trustees by:

M Rothbart
Trustee

M & E Charitable Trust

Independent Examiner's Report to the Trustees of M & E Charitable Trust

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of M & E Charitable Trust ('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

15 May 2025

M & E Charitable Trust

Statement of Financial Activities

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	238,700	238,700	161,360
Investment income	5	402	402	–
Total income		<u>239,102</u>	<u>239,102</u>	<u>161,360</u>
Expenditure				
Expenditure on charitable activities	6,7	<u>251,100</u>	<u>251,100</u>	<u>205,677</u>
Total expenditure		<u>251,100</u>	<u>251,100</u>	<u>205,677</u>
Net expenditure and net movement in funds		<u>(11,998)</u>	<u>(11,998)</u>	<u>(44,317)</u>
Reconciliation of funds				
Total funds brought forward		<u>(30,888)</u>	<u>(30,888)</u>	<u>13,429</u>
Total funds carried forward		<u>(42,886)</u>	<u>(42,886)</u>	<u>(30,888)</u>

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.

M & E Charitable Trust

Statement of Financial Position

31 March 2024

		2024		2023
	Note	£	£	£
Current assets				
Debtors	13	–		12,500
Cash at bank and in hand		<u>1,784</u>		<u>1,672</u>
		1,784		14,172
Creditors: amounts falling due within one year	14	<u>44,670</u>		<u>45,060</u>
Net current liabilities			<u>42,886</u>	<u>30,888</u>
Total assets less current liabilities			<u>(42,886)</u>	<u>(30,888)</u>
Net liabilities			<u>(42,886)</u>	<u>(30,888)</u>
Funds of the charity				
Unrestricted funds			(42,886)	(30,888)
Total charity funds	15		<u>(42,886)</u>	<u>(30,888)</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 May 2025, and are signed on behalf of the board by:

M Rothbart
Trustee

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

M & E Charitable Trust

Notes to the Financial Statements

Year ended 31 March 2024

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 10 Legh Street, Manchester, M7 4EF.

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.

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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 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	238,700	238,700	161,360	161,360

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other interest receivable	402	402	–	–

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable activities	250,320	250,320	204,870	204,870
Support costs	780	780	807	807
	<u>251,100</u>	<u>251,100</u>	<u>205,677</u>	<u>205,677</u>

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	250,320	–	250,320	204,896
Governance costs	–	780	780	781
	<u>250,320</u>	<u>780</u>	<u>251,100</u>	<u>205,677</u>

8. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
General office	–	–	26
Governance costs	780	780	781
	<u>780</u>	<u>780</u>	<u>807</u>

9. Analysis of grants

	2024 £	2023 £
Grants to institutions		
A H T	–	18,000
Asser Bishvil Foundation	16,000	32,720
Ben Amram Trust	–	12,000
Chasdei Yoel C T	13,500	–
Grants below £10000	29,665	58,150
Machzikei Loimdei Torah	–	10,000
M E B	–	10,000
North West Charitable Trust	20,000	–
Stervon Ltd	20,000	–
T T T	18,500	–
The Great Club C T	15,000	–
Tov Vochedes	39,155	12,500
United Talmudical Associates Ltd	78,500	51,500
	<u>250,320</u>	<u>204,870</u>
Total grants	<u>250,320</u>	<u>204,870</u>

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Analysis of grants *(continued)*

The above grants were made to institutions and went towards the following purposes: the relief of poverty, relief of those in need by reason of ill health or disability, the advancement of Jewish religion and the advancement of Jewish religious education.

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>780</u>

11. Staff costs

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).

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. Debtors

	2024	2023
	£	£
Other debtors	<u>-</u>	<u>12,500</u>

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,170	1,560
Other creditors	<u>43,500</u>	<u>43,500</u>
	<u>44,670</u>	<u>45,060</u>

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 24 £
General funds	<u>(30,888)</u>	<u>239,102</u>	<u>(251,100)</u>	<u>(42,886)</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 23 £
General funds	<u>13,429</u>	<u>161,360</u>	<u>(205,677)</u>	<u>(30,888)</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	1,784	1,784
Creditors less than 1 year	<u>(44,670)</u>	<u>(44,670)</u>
Net liabilities	<u>(42,886)</u>	<u>(42,886)</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	14,172	14,172
Creditors less than 1 year	<u>(45,060)</u>	<u>(45,060)</u>
Net liabilities	<u>(30,888)</u>	<u>(30,888)</u>

17. Related parties

During the year the Charity received aggregate donations totalling £238,700 from trustees and related parties.

Mr M Rothbart, trustee of the charity, has extended loans to the charity of £43,500 in the year. These were still outstanding at the year end.

Mr G Rothbart, trustee of the charity is also a trustee of Stervon Ltd, North West Charitable Trust & Chasdei Yoel. During the year, the charity donated to these charities £20,000; £20,000 and £13,500 respectively.

M & E CHARITABLE TRUST

England & Wales - Charity number 1077657

Accounts

M & E Charitable Trust
Unaudited Financial Statements
31 March 2023

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
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Prestwich
Manchester
M25 0TL

M & E Charitable Trust

Financial Statements

Year ended 31 March 2023

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M & E Charitable Trust

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	M & E Charitable Trust
Charity registration number	1077657
Principal office	10 Legh Street Salford M7 4EF

The trustees

M Rothbart
G Rothbart

Independent examiner	A L Haffner ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
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Structure, governance and management

M & E Charitable Trust is a charitable trust constituted by a Deed of Trust dated 12 August 1999 and is a registered charity, number 1077657.

Objectives and activities

The objectives of the charity are the furtherance of Jewish education and the relief of poverty.

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 individuals and charitable institutions which accord with the objects of the charity.

Achievements and performance

During the year, the Charity received £161,360 in donations, and distributed £204,870 in grants in pursuance of its objects.

M & E Charitable Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review

As at 31 March 2023 the Charity had net current liabilities of £30,888 (2022:£13,429).

Reserves Policy

The trustees are satisfied that Charity's reserves are at an acceptable level. The trustees are confident that sufficient donations will be received in the forthcoming financial year to enable the charity to continue with its activities.

Plans for future periods

It is anticipated that the charity will continue to support charitable purposes and institutions in accordance with its objects.

The trustees' annual report was approved on 2 February 2024 and signed on behalf of the board of trustees by:

M Rothbart
Trustee

M & E Charitable Trust

Independent Examiner's Report to the Trustees of M & E Charitable Trust

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of M & E Charitable Trust ('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

M & E Charitable Trust

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	161,360	161,360	212,450
Total income		<u>161,360</u>	<u>161,360</u>	<u>212,450</u>
Expenditure				
Expenditure on charitable activities	5,6	205,677	205,677	180,468
Total expenditure		<u>205,677</u>	<u>205,677</u>	<u>180,468</u>
Net (expenditure)/income and net movement in funds		<u>(44,317)</u>	<u>(44,317)</u>	<u>31,982</u>
Reconciliation of funds				
Total funds brought forward		13,429	13,429	(18,553)
Total funds carried forward		<u>(30,888)</u>	<u>(30,888)</u>	<u>13,429</u>

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.

M & E Charitable Trust

Statement of Financial Position

31 March 2023

		2023		2022
	Note	£	£	£
Current assets				
Debtors	12	12,500		12,500
Cash at bank and in hand		<u>1,672</u>		<u>2,369</u>
		14,172		14,869
Creditors: amounts falling due within one year	13	<u>45,060</u>		<u>1,440</u>
Net current liabilities			(30,888)	<u>13,429</u>
Total assets less current liabilities			(30,888)	<u>13,429</u>
Net liabilities			(30,888)	<u>13,429</u>
Funds of the charity				
Unrestricted funds			(30,888)	<u>13,429</u>
Total charity funds	14		(30,888)	<u>13,429</u>

These financial statements were approved by the board of trustees and authorised for issue on 2 February 2024, and are signed on behalf of the board by:

M Rothbart
Trustee

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

M & E Charitable Trust

Notes to the Financial Statements

Year ended 31 March 2023

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 10 Legh Street, Manchester, M7 4EF.

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.

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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 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	161,360	161,360	212,450	212,450

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable activities	204,870	204,870	179,703	179,703
Support costs	807	807	765	765
	<u>205,677</u>	<u>205,677</u>	<u>180,468</u>	<u>180,468</u>

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activities	204,870	26	204,896	179,748
Governance costs	–	781	781	720
	<u>204,870</u>	<u>807</u>	<u>205,677</u>	<u>180,468</u>

7. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
General office	26	26	45
Governance costs	781	781	720
	<u>807</u>	<u>807</u>	<u>765</u>

8. Analysis of grants

	2023 £	2022 £
Grants to institutions		
A H T	18,000	–
Asser Bishvil Foundation	32,720	23,000
Bederech Kovod	–	15,750
Ben Amram Trust	12,000	–
Grants below £10000	58,150	60,953
Machzikei Loimdei Torah	10,000	–
M E B	10,000	–
M H Trust	–	50,000
Tov Vocheded	12,500	–
United Talmudical Associates Ltd	51,500	30,000
	<u>204,870</u>	<u>179,703</u>
Total grants	<u>204,870</u>	<u>179,703</u>

The above grants were made to institutions and went towards the following purposes; the relief of poverty, relief of those in need by reason of ill health or disability, the advancement of Jewish religion and the advancement of Jewish religious education.

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>720</u>

10. 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).

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. Debtors

	2023 £	2022 £
Other debtors	<u>12,500</u>	<u>12,500</u>

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,560	1,440
Other creditors	<u>43,500</u>	<u>–</u>
	<u>45,060</u>	<u>1,440</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 23 £
General funds	<u>13,429</u>	<u>161,360</u>	<u>(205,677)</u>	<u>(30,888)</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 22 £
General funds	<u>(18,553)</u>	<u>212,450</u>	<u>(180,468)</u>	<u>13,429</u>

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	14,172	14,172
Creditors less than 1 year	(45,060)	(45,060)
Net liabilities	(30,888)	(30,888)

	Unrestricted Funds £	Total Funds 2022 £
Current assets	14,869	14,869
Creditors less than 1 year	(1,440)	(1,440)
Net liabilities	13,429	13,429

16. Related parties

During the year the Charity received aggregate donations totalling £159,860 from trustees and related parties.

Mr M Rothbart, trustee of the charity, has extended loans to the charity of £43,500 in the year. These were still outstanding at the year end.

M & E CHARITABLE TRUST

England & Wales - Charity number 1077657

Accounts

M & E Charitable Trust
Unaudited Financial Statements
31 March 2022

HAFFNER HOFF LTD

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

M & E Charitable Trust

Financial Statements

Year ended 31 March 2022

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M & E Charitable Trust

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 M & E Charitable Trust

Charity registration number 1077657

Principal office 10 Legh Street
Salford
M7 4EF

The trustees

M Rothbart
G Rothbart

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

Structure, governance and management

M & E Charitable Trust is a charitable trust constituted by a Deed of Trust dated 12 August 1999 and is a registered charity, number 1077657.

Objectives and activities

The objectives of the charity are the furtherance of Jewish education and the relief of poverty.

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 individuals and charitable institutions which accord with the objects of the charity.

Achievements and performance

During the year, the Charity received £212,450 in donations, and distributed £179,703 in grants in pursuance of its objects.

M & E Charitable Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

As at 31 March 2022 the Charity had net current assets of £13,429 (2021:£18,553).

Reserves Policy

The trustees are satisfied that Charity's reserves are at an acceptable level. The trustees are confident that sufficient donations will be received in the forthcoming financial year to enable the charity to continue with its activities.

Plans for future periods

It is anticipated that the charity will continue to support charitable purposes and institutions in accordance with its objects.

The trustees' annual report was approved on 3 July 2023 and signed on behalf of the board of trustees by:

M Rothbart
Trustee

M & E Charitable Trust

Independent Examiner's Report to the Trustees of M & E Charitable Trust

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of M & E Charitable Trust ('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

M & E Charitable Trust

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	212,450	212,450	69,620
Total income		<u>212,450</u>	<u>212,450</u>	<u>69,620</u>
Expenditure				
Expenditure on charitable activities	5,6	180,468	180,468	68,307
Total expenditure		<u>180,468</u>	<u>180,468</u>	<u>68,307</u>
Net income and net movement in funds		<u>31,982</u>	<u>31,982</u>	<u>1,313</u>
Reconciliation of funds				
Total funds brought forward		(18,553)	(18,553)	(19,866)
Total funds carried forward		<u>13,429</u>	<u>13,429</u>	<u>(18,553)</u>

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.

M & E Charitable Trust

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Current assets				
Debtors	12	12,500		–
Cash at bank and in hand		<u>2,369</u>		<u>3,767</u>
		14,869		3,767
Creditors: amounts falling due within one year	13	<u>1,440</u>		<u>22,320</u>
Net current assets			13,429	(18,553)
Total assets less current liabilities			13,429	(18,553)
Net assets			13,429	(18,553)
Funds of the charity				
Unrestricted funds			13,429	(18,553)
Total charity funds	14		13,429	(18,553)

These financial statements were approved by the board of trustees and authorised for issue on 3 July 2023, and are signed on behalf of the board by:

M Rothbart
Trustee

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

M & E Charitable Trust

Notes to the Financial Statements

Year ended 31 March 2022

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 10 Legh Street, Manchester, M7 4EF.

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.

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

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 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	212,450	212,450	69,620	69,620

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	179,703	179,703	67,623	67,623
Support costs	765	765	684	684
	<u>180,468</u>	<u>180,468</u>	<u>68,307</u>	<u>68,307</u>

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	179,703	45	179,748	67,757
Governance costs	–	720	720	550
	<u>179,703</u>	<u>765</u>	<u>180,468</u>	<u>68,307</u>

7. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
General office	45	45	134
Governance costs	720	720	660
	<u>765</u>	<u>765</u>	<u>794</u>

8. Analysis of grants

	2022 £	2021 £
Grants to institutions		
Asser Bishvil Foundation	23,000	21,000
Bederech Kovod	15,750	–
Grants below £10000	60,953	22,933
M H Trust	50,000	–
T T T	–	11,190
United Talmudical Associates Ltd	30,000	12,500
	<u>179,703</u>	<u>67,623</u>
Total grants	<u>179,703</u>	<u>67,623</u>

The above grants were made to institutions and went towards the following purposes; the relief of poverty, relief of those in need by reason of ill health or disability, the advancement of Jewish religion and the advancement of Jewish religious education.

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>660</u>

10. Staff costs

Nil Nil

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

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

	2022 £	2021 £
Other debtors	<u>12,500</u>	<u>–</u>

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,440	1,320
Other creditors	–	21,000
	<u>1,440</u>	<u>22,320</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 Mar 2022 £
General funds	<u>(18,553)</u>	<u>212,450</u>	<u>(180,468)</u>	<u>13,429</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 Mar 2021 £
General funds	<u>(19,866)</u>	<u>69,620</u>	<u>(68,307)</u>	<u>(18,553)</u>

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	14,869	14,869
Creditors less than 1 year	(1,440)	(1,440)
Net assets	<u>13,429</u>	<u>13,429</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	3,767	3,767
Creditors less than 1 year	(22,320)	(22,320)
Net assets	<u>(18,553)</u>	<u>(18,553)</u>

16. Related parties

During the year the Charity received aggregate donations totalling £191,500 from trustees and related parties.

Mr M Rothbart, trustee of the charity, had extended loans to the charity in a previous year. These were repaid during the year.

M & E CHARITABLE TRUST

England & Wales - Charity number 1077657

Accounts

M & E Charitable Trust
Unaudited Financial Statements
31 March 2021

HAFFNER HOFF LTD

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

M & E Charitable Trust

Financial Statements

Year ended 31 March 2021

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M & E Charitable Trust

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 M & E Charitable Trust

Charity registration number 1077657

Principal office 10 Legh Street
Salford
M7 4EF

The trustees

M Rothbart
E Rothbart
G Rothbart

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

Structure, governance and management

M & E Charitable Trust is a charitable trust constituted by a Deed of Trust dated 12 August 1999 and is a registered charity, number 1077657.

Objectives and activities

The objectives of the charity are the furtherance of Jewish education and the relief of poverty.

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 individuals and charitable institutions which accord with the objects of the charity.

Achievements and performance

During the year, the Charity received £69,620 donations, and distributed £67,623 in grants in pursuance of its objects.

M & E Charitable Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review

As at 31 March 2021 the Charity reserves were in deficit of £18,553 (2020:£19,866).

Reserves Policy

The trustees are satisfied that Charity's reserves are at an acceptable level. The trustees are confident that sufficient donations will be received in the forthcoming financial year to enable the charity to continue with its activities.

Plans for future periods

It is anticipated that the charity will continue to support charitable purposes and institutions in accordance with its objects.

The trustees' annual report was approved on 23 June 2022 and signed on behalf of the board of trustees by:

M Rothbart
Trustee

M & E Charitable Trust

Independent Examiner's Report to the Trustees of M & E Charitable Trust

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of M & E Charitable Trust ('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

M & E Charitable Trust

Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	69,620	69,620	200,900
Total income		<u>69,620</u>	<u>69,620</u>	<u>200,900</u>
Expenditure				
Expenditure on charitable activities	5,6	68,307	68,307	220,465
Total expenditure		<u>68,307</u>	<u>68,307</u>	<u>220,465</u>
Net income/(expenditure) and net movement in funds		<u>1,313</u>	<u>1,313</u>	<u>(19,565)</u>
Reconciliation of funds				
Total funds brought forward		(19,866)	(19,866)	(301)
Total funds carried forward		<u>(18,553)</u>	<u>(18,553)</u>	<u>(19,866)</u>

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.

M & E Charitable Trust

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Current assets				
Cash at bank and in hand		3,767		2,334
Creditors: amounts falling due within one year	12	<u>22,320</u>		<u>22,200</u>
Net current liabilities			18,553	19,866
Total assets less current liabilities			(18,553)	(19,866)
Net liabilities			(18,553)	(19,866)
Funds of the charity				
Unrestricted funds			(18,553)	(19,866)
Total charity funds	13		(18,553)	(19,866)

These financial statements were approved by the board of trustees and authorised for issue on 23 June 2022, and are signed on behalf of the board by:

M Rothbart
Trustee

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

M & E Charitable Trust

Notes to the Financial Statements

Year ended 31 March 2021

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 10 Legh Street, Manchester, M7 4EF.

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.

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

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 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	69,620	69,620	200,900	200,900

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charitable activities	67,623	67,623	219,850	219,850
Support costs	684	684	615	615
	<u>68,307</u>	<u>68,307</u>	<u>220,465</u>	<u>220,465</u>

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable activities	67,623	–	67,623	219,850
Governance costs	–	684	684	615
	<u>67,623</u>	<u>684</u>	<u>68,307</u>	<u>220,465</u>

7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2021 £	Total 2020 £
Governance costs	660	660	600

8. Analysis of grants

	2021 £	2020 £
Grants to institutions		
Asser Bishvil Foundation	21,000	51,500
Ben Amram Trust	–	10,000
Grants below £10000	22,933	66,220
Kollel Viznitz London	–	10,000
Mercaz Chasidei Viznitz Trust	–	10,000
Toldos Aharon	–	11,250
T T T	11,190	25,880
United Talmudical Associates Ltd	12,500	25,000
Zichron Yechezkel Trust	–	10,000
	<u>67,623</u>	<u>219,850</u>
Total grants	<u>67,623</u>	<u>219,850</u>

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Analysis of grants *(continued)*

Grants to Institutions

The above grants were made to institutions and went towards the following purposes; the relief of poverty, relief of those in need by reason of ill health or disability, the advancement of Jewish religion and the advancement of Jewish religious education.

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>660</u>	<u>600</u>

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.

M & E Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,320	1,200
Other creditors	<u>21,000</u>	<u>21,000</u>
	<u>22,320</u>	<u>22,200</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income £	Expenditure £	At 31 Mar 2021
General funds	<u>(19,866)</u>	<u>69,620</u>	<u>(68,307)</u>	<u>(18,553)</u>

	At 1 April 2019	Income £	Expenditure £	At 31 Mar 2020
General funds	<u>(301)</u>	<u>200,900</u>	<u>(220,465)</u>	<u>(19,866)</u>

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	3,767	3,767
Creditors less than 1 year	<u>(22,320)</u>	<u>(22,320)</u>
Net liabilities	<u>(18,553)</u>	<u>(18,553)</u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	2,334	2,334
Creditors less than 1 year	<u>(22,200)</u>	<u>(22,200)</u>
Net liabilities	<u>(19,866)</u>	<u>(19,866)</u>

15. Related parties

During the year the Charity received aggregate donations totalling £61,620 from trustees and related parties.