

**REGISTERED CHARITY NUMBER: 1091245**

**Report of the Trustees and  
Audited Financial Statements for the Year Ended 31 December 2023  
for  
Community Concern London**

Martin+Heller  
Statutory Auditor  
5 North End Road  
London  
NW11 7RJ

**Community Concern London**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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## Community Concern London

### Report of the Trustees for the Year Ended 31 December 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The main object of the charity is the relief of poverty in the Orthodox Jewish Community in and surrounding areas of North London.

##### Significant activities

The primary objective of the charity is to identify bona-fide cases of genuine need, to whom discrete monthly deliveries of essential food items are provided from the generous donations of its donors.

##### Public benefit

The trustees confirm their compliance with the duty to have due regard to the Public Benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives in planning future activities.

##### Grantmaking

The charity also provides cash grants in case of extreme urgent need. However, this forms a small part of the charity's activities.

##### Volunteers

The charity is helped by volunteers from the community who assists in assessment of new applicants and monitor needs of the approved recipients.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

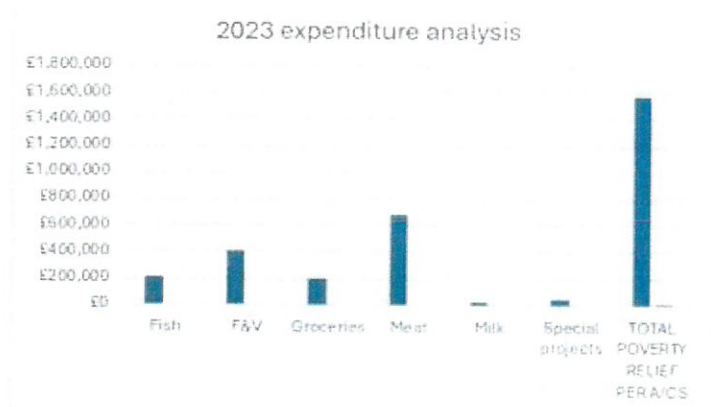
During the year the Trust continued its philanthropic activities and has maintained its support of many causes of poverty alleviation in London.

The charity continued to identify bona-fide cases of genuine need, to whom essential food items including chicken, meat, milk, fish and fruits are provided with in their approved monthly limits.

In events where food is delivered the delivering supplier is not aware of the identities of the recipients, and dependent members of the household are also not aware of the charitable nature of the delivery. This is true of in-store shopping as well.

The charity also discreetly pays for private professional medical advice in case of urgent need in rare circumstances.

The charity's analysis of expenditure is provided below:



**Report of the Trustees  
for the Year Ended 31 December 2023**

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**FINANCIAL REVIEW**

**Financial position**

The Statement of Financial Activities shows a surplus for the year of £104,326 (2022 deficit: £377,439) and the reserves stand at £787,491 (2022: £683,165).

**Reserves policy**

It is the Trust's policy to maintain unrestricted funds in order to ensure that it is in a position to continue its Grant-making activities at a level consistent with the demands made and to cover contingencies of additional calls being made upon the charity for support of cases in times of need.

The unrestricted funds, which are represented by liquid funds held by the Trust, are considered to be adequate and will be reviewed periodically by the Trustees of the charity.

**FUTURE PLANS**

There are no significant future developments to report.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

There have been 3 trustees throughout the period. Any new appointments are at the recommendation of the board.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1091245

**Principal address**

28 The Ridgeway  
London  
NW11 8TB

**Trustees**

S J Kahn  
M Rosenthal  
J Scharfer  
B M Bleier

**Auditors**

Martin+Heller  
Statutory Auditor  
5 North End Road  
London  
NW11 7RJ

**WORKING NAMES**

The charity also operates with the following working names:

Keren Shabbos  
Tsaido Lebayis

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Report of the Trustees  
for the Year Ended 31 December 2023**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ..... 18<sup>th</sup> August 2024 ..... and signed on its behalf by:

  
.....  
J J Scharfer - Trustee

## **Report of the Independent Auditors to the Trustees of Community Concern London**

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### **Opinion**

We have audited the financial statements of Community Concern London (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



## **Report of the Independent Auditors to the Trustees of Community Concern London**

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### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We assess compliance with applicable laws and regulations that could reasonably be expected to have a material effect on the financial statements. The key laws and regulations we have considered in this context included the Charities SORP (FRS 102). In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. We discussed with management the extent of compliance with those laws and regulations as part of our audit procedures.

- We address the risk of fraud through management override of controls, by obtaining an understanding of internal control and by designing audit procedures that are appropriate and sufficient. We evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and judgements made by management. We identified and assessed any significant transactions that are unusual or outside the normal course of business, and we incorporated testing of manual journal entries and corrections into our audit approach.

- Our audit procedures were designed to identify and assess risks of material misstatement in the financial statements, whether due to fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve collusion, forgery, omissions, misrepresentations, or management override of controls. We communicated identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. The engagement partner considers the engagement team collectively had the appropriate competence and capabilities to identify or recognize non-compliance with laws and regulations.

- There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion. Our responsibility is to conclude whether the financial statements represent the underlying financial position and activities of the charity and to ensure that the overall content and presentation of the financial statements gives a fair view.

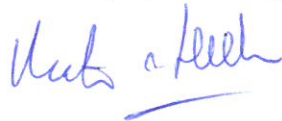
**Report of the Independent Auditors to the Trustees of  
Community Concern London**

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Martin+Heller  
Statutory Auditor  
5 North End Road  
London  
NW11 7RJ

Date: ..... 19 August 2024 .....



Community Concern London

Statement of Financial Activities  
for the Year Ended 31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	1,680,335	946,392
Investment income	3	<u>14,017</u>	<u>2,805</u>
<b>Total</b>		<u>1,694,352</u>	<u>949,197</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Relief of poverty		1,579,660	1,326,636
Bank charges		188	-
Other		<u>10,178</u>	<u>-</u>
<b>Total</b>		<u>1,590,026</u>	<u>1,326,636</u>
<b>NET INCOME/(EXPENDITURE)</b>		104,326	(377,439)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>683,165</u>	<u>1,060,604</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>787,491</u>	<u>683,165</u>

The notes form part of these financial statements

Community Concern London

Balance Sheet  
31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Cash at bank		791,091	683,165
<b>CREDITORS</b>			
Amounts falling due within one year	9	(3,600)	-
<b>NET CURRENT ASSETS</b>		<u>787,491</u>	<u>683,165</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>787,491</u>	<u>683,165</u>
<b>NET ASSETS</b>		<u>787,491</u>	<u>683,165</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>787,491</u>	<u>683,165</u>
<b>TOTAL FUNDS</b>		<u>787,491</u>	<u>683,165</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 August 2024 and were signed on its behalf by:

  
J J Scharfer - Trustee

Community Concern London

**Cash Flow Statement  
for the Year Ended 31 December 2023**

	Notes	31.12.23 £	31.12.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>93,909</u>	<u>(380,244)</u>
Net cash provided by/(used in) operating activities		<u>93,909</u>	<u>(380,244)</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>14,017</u>	<u>2,805</u>
Net cash provided by investing activities		<u>14,017</u>	<u>2,805</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		107,926	(377,439)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>683,165</u>	<u>1,060,604</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>791,091</u>	<u>683,165</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.23 £	31.12.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	104,326	(377,439)
Adjustments for:		
Interest received	(14,017)	(2,805)
Increase in creditors	<u>3,600</u>	<u>-</u>
Net cash provided by/(used in) operations	<u>93,909</u>	<u>(380,244)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23 £	Cash flow £	At 31/12/23 £
Net cash			
Cash at bank	<u>683,165</u>	<u>107,926</u>	<u>791,091</u>
	<u>683,165</u>	<u>107,926</u>	<u>791,091</u>
Total	<u>683,165</u>	<u>107,926</u>	<u>791,091</u>

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The reporting currency of the charity is UK pound sterling.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

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

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

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

## 2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	<u>1,680,335</u>	<u>946,392</u>

## 3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>14,017</u>	<u>2,805</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Relief of poverty	1,579,660
Bank charges	<u>188</u>
	<u><u>1,579,848</u></u>

**5. SUPPORT COSTS**

	Governance costs £
Other resources expended	<u>10,178</u>

**6. AUDITORS' REMUNERATION**

	31.12.23 £	31.12.22 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>3,600</u>	<u>-</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	946,392
Investment income	<u>2,805</u>
<b>Total</b>	<u><u>949,197</u></u>
<b>EXPENDITURE ON</b>	
Charitable activities	
Relief of poverty	<u>1,326,636</u>
<b>NET INCOME/(EXPENDITURE)</b>	(377,439)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,060,604



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted fund £
<u>683,165</u>

**TOTAL FUNDS CARRIED FORWARD****9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Other creditors	<u>3,600</u>	<u>-</u>

**10. MOVEMENT IN FUNDS**

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	683,165	104,326	787,491
<b>TOTAL FUNDS</b>	<u>683,165</u>	<u>104,326</u>	<u>787,491</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,694,352	(1,590,026)	104,326
<b>TOTAL FUNDS</b>	<u>1,694,352</u>	<u>(1,590,026)</u>	<u>104,326</u>

**Comparatives for movement in funds**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	1,060,604	(377,439)	683,165
<b>TOTAL FUNDS</b>	<u>1,060,604</u>	<u>(377,439)</u>	<u>683,165</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	949,197	(1,326,636)	(377,439)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>949,197</u>	<u>(1,326,636)</u>	<u>(377,439)</u>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	1,060,604	(273,113)	787,491
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,060,604</u>	<u>(273,113)</u>	<u>787,491</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,643,549	(2,916,662)	(273,113)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>2,643,549</u>	<u>(2,916,662)</u>	<u>(273,113)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Community Concern London

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,680,335	946,392
<b>Investment income</b>		
Deposit account interest	<u>14,017</u>	<u>2,805</u>
<b>Total incoming resources</b>	1,694,352	949,197
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Relief of poverty	1,579,660	1,326,370
Bank charges	<u>188</u>	<u>266</u>
	1,579,848	1,326,636
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	3,600	-
Sundries	<u>6,578</u>	<u>-</u>
	<u>10,178</u>	<u>-</u>
Total resources expended	<u>1,590,026</u>	<u>1,326,636</u>
<b>Net income/(expenditure)</b>	<u><u>104,326</u></u>	<u><u>(377,439)</u></u>