

Charity number: 1096536

Poel Tzedek Charitable Trust
Trustee's report and financial statements
For the year ended 31 December 2022

Poel Tzedek Charitable Trust

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Poel Tzedek Charitable Trust

Legal and administrative information

Charity number	1096536
Business address	166 Kyverdale Road London N16 6PU
Trustees	Ricky Rita Lenzky Ruth Adler
Independent Examiner	Heshy Reichberg Flat 8 29 Amhurst Park London N16 6DJ
Bankers	Barclays Bank Plc PO Box 2403 London N18 2BY

Poel Tzedek Charitable Trust

Report of the trustee For the year ended 31 December 2022

The trustee presents her report and the financial statements for the year ended 31 December 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Organisational structure

There are two trustees, all residents in England, who meet regularly in order to ensure that the charity's objects are met; any risks identified have systems put in place to mitigate those risks.

Objectives and activities

Charitable objects

The Trust's objects are for the advancement of education, religion and for general charitable purposes including the relief of poverty.

Achievements and performance

Review of activities and achievements

Results are satisfactory

Financial review

Reserves

The trustees maintain sufficient reserves to fulfil the charity's needs.

Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

On behalf of the board



Ricky Rita Lenzky
Trustee

26 October 2023

Poel Tzedek Charitable Trust

Independent examiner's report to the trustees on the unaudited financial statements of Poel Tzedek Charitable Trust.

I report on the financial statements of Poel Tzedek Charitable Trust for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2006), under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

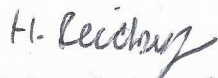
My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

H Reichberg



Independent examiner

26 October 2023

Poel Tzedek Charitable Trust

Statement of financial activities

For the year ended 31 December 2022

		2022	2021
	Notes	£	£
Incoming resources			
Voluntary income	2	63,062	36,729
Bank Loan			25,000
Total incoming resources		<u>63,062</u>	<u>61,729</u>
Resources expended			
Charitable activities	3	62,251	66,491
Accountancy Charges			250
Interest expense		348	
Loan repayment		2,917	
Total resources expended		<u>65,516</u>	<u>66,741</u>
Net Income (Outgoing) Resources		(2,454)	(30,012)
Fund Balance at 1st January 2022		5,163	10,175
Fund Balance at 31st December 2022		<u>2,459</u>	<u>5,163</u>

Poel Tzedek Charitable Trust

Balance Sheet at 31 December 2022

	2022	2021
	£	£
<u>Current Assets</u>		
Cash at Bank and on Deposit	<u>2,459</u>	<u>5,163</u>
<u>Current Liabilities</u>		
Sundry Creditors and accruals		250
Bank Loan	<u>22,083</u>	<u>25,000</u>
	<u>22,083</u>	<u>25,250</u>
Funds		
Unrestricted Charity Funds	<u>(19,624)</u>	<u>(20,087)</u>

The financial statements were approved by the Board on the 26 October 2023 and signed on its behalf by



RICKY RITA LENZKY
TRUSTEE

Poel Tzedek Charitable Trust

Notes to financial statement for the year ended 31 December 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP) and the Charities Act 1993.

1.2 Income resources

All income resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Poel Tzedek Charitable Trust

**Notes to financial statement
for the year ended 31 December 2022**

	2022	2021
	£	£
2. Voluntary income		
Donations received	63,062	36,729
3. Charitable Activities	<hr/>	<hr/>
Religious Education, Youth Activities and Relief of Poverty	62,251	66,491
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