

Registered Charity No. 1106807 (England and Wales)

# **CHESED**

## **Financial Statements**

**For the year ended 30 November 2023**

**SEFTON YODAIKEN & CO  
CHARTERED ACCOUNTANTS**

Fairways House  
George Street Prestwich  
Manchester  
M25 9WS

•Chesed•

## **Trustees Report For the year ended 30 November 2023**

Chesed is constituted by Deed of Trust and is a registered charity, number 1106807. Its address is at 11 Segal Close, Salford, M7 4SW.

The charity trustees during the year are:

- Mr. J. Wreschner
- Mr. M. Yodaiken
- Mrs. J. Wreschner

The objects of the charity are to make donations to charitable and educational institutions.

The administration of the trust is carried out by the Trustees.

The income of the charity is received by way of gift aid, donations, interest.

Signed for and on behalf of the Trustees

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Mr. M. Yodaiken  
Trustee

4 June 2024

## **Independent Examiner's Report For the year ended 30 November 2023**

We report on the accounts of the Trust for the year ended 30 November 2023, which are set out on pages 4 to 5.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of section 144 of the Charities Act 2011 (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 145(5)(b) of the Act, whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity 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 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:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
  - (I) to keep accounting records in accordance with section 130 of the Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Mr. S. Yodaiken

4 June 2024

SEFTON YODAIKEN & CO  
CHARTERED ACCOUNTANTS  
Fairways House George Street  
Prestwich, Manchester M25 9WS

**Statement of Financial Activity**  
**For the year ended 30 November 2023**

	Notes	2023 £	2022 £
<i>Incoming resources</i>			
Donations	2	164,920	23,801
		-----	-----
Total incoming resources		164,920	23,801
		-----	-----
<i>Resources Expenditure</i>			
Charitable distribution		141,334	44,304
		-----	-----
Total resources expended		141,334	44,304
		-----	-----
Net surplus/ (deficit) for the year		23,586	(20,503)
Balance B/F		143,657	164,160
		-----	-----
Balance C/F		167,243	143,657
		=====	=====

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**Balance Sheet**  
**As at 30 November 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	3	73,197	42,078
Bank balance		126,926	136,741
		-----	-----
		200,105	178,819
<b>Creditors:</b> amounts due in one year	4	(32,862)	(35,162)
		-----	-----
Total assets less total liabilities		167,243	143,657
		=====	=====
<b>Funds</b>			
Unrestricted		167,243	143,657
		=====	=====

Approved by the Trustees and signed on their behalf:

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Mr. M. Yodaiken  
Trustee

4 June 2024

## Notes to the Financial Statements

### For the year ended 30 November 2023

#### 1. Accounting Policies

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the charities statement of recommended practise on accounting by charities (Charities SORP FRS 102) and the Charities Act 2011).

#### 2. Donations

Donations represent amounts received during the year.

#### 3. Debtors

	2023	2022
	£	£
Loan debtors	73,197	42,078
	=====	=====

#### 4. Creditors

	2023	2022
	£	£
Other creditors	32,862	35,162
	=====	=====

#### 5. Trustees

No remuneration was paid and no expenses reimbursed to the Trustees during the year