

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 28 February 2021  
for  
Nosson Tittain Foundation**

S Sivachelvan  
29 Repton Road  
Leicestershire  
LE18 1GB

**Nosson Tittain Foundation**

**Contents of the Financial Statements  
for the Year Ended 28 February 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 8
<b>Detailed Statement of Financial Activities</b>	9

**Report of the Trustees  
for the Year Ended 28 February 2021**

---

The trustees present their report with the financial statements of the charity for the year ended 28 February 2021. 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 Charity was established to support the advancement of the Jewish religion and Jewish religious education and the alleviation of poverty among the Jewish community throughout the world.

**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 and in planning future activities.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1113755

**Principal address**

5 North End Road  
London  
NW11 7RJ

**Trustees**

J Heller  
A Heller  
F Martin

**Independent Examiner**

S Sivachelvan  
29 Repton Road  
Leicestershire  
LE18 1GB

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Heller - Trustee

## **Independent Examiner's Report to the Trustees of Nosson Tittain Foundation**

---

### **Independent examiner's report to the trustees of Nosson Tittain Foundation**

I report to the charity trustees on my examination of the accounts of Nosson Tittain Foundation (the Trust) for the year ended 28 February 2021.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

S Sivachelvan  
29 Repton Road  
Leicestershire  
LE18 1GB

Date: .....

**Nosson Tittain Foundation**

**Statement of Financial Activities  
for the Year Ended 28 February 2021**

	Notes	28.2.21 Unrestricted fund £	28.2.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		51,200	57,538
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Donations		50,079	86,400
Other		-	85
<b>Total</b>		50,079	86,485
<b>NET INCOME/(EXPENDITURE)</b>		1,121	(28,947)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		3,877	32,824
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>4,998</u>	<u>3,877</u>

The notes form part of these financial statements

**Nosson Tittain Foundation**

**Balance Sheet**  
**28 February 2021**

		28.2.21 Unrestricted fund £	28.2.20 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Cash at bank		4,998	3,877
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>4,998</u>	<u>3,877</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,998</u>	<u>3,877</u>
		<u>          </u>	<u>          </u>
<b>NET ASSETS</b>		<u>4,998</u>	<u>3,877</u>
<b>FUNDS</b>	4		
Unrestricted funds		<u>4,998</u>	<u>3,877</u>
<b>TOTAL FUNDS</b>		<u>4,998</u>	<u>3,877</u>

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

.....  
A Heller - Trustee

## 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.

### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 28 February 2020.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 28 February 2020.

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2021

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	57,538
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Donations	86,400
Other	85
<b>Total</b>	86,485
<b>NET INCOME/(EXPENDITURE)</b>	(28,947)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	32,824
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>3,877</u>

4. MOVEMENT IN FUNDS

	At 29/2/20 £	Net movement in funds £	At 28/2/21 £
<b>Unrestricted funds</b>			
General fund	3,877	1,121	4,998
<b>TOTAL FUNDS</b>	<u>3,877</u>	<u>1,121</u>	<u>4,998</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	51,200	(50,079)	1,121
<b>TOTAL FUNDS</b>	<u>51,200</u>	<u>(50,079)</u>	<u>1,121</u>



Notes to the Financial Statements - continued  
for the Year Ended 28 February 2021

4. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/3/19 £	Net movement in funds £	At 28/2/20 £
<b>Unrestricted funds</b>			
General fund	32,824	(28,947)	3,877
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>32,824</u>	<u>(28,947)</u>	<u>3,877</u>

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	57,538	(86,485)	(28,947)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>57,538</u>	<u>(86,485)</u>	<u>(28,947)</u>

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

	At 1/3/19 £	Net movement in funds £	At 28/2/21 £
<b>Unrestricted funds</b>			
General fund	32,824	(27,826)	4,998
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>32,824</u>	<u>(27,826)</u>	<u>4,998</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	108,738	(136,564)	(27,826)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>108,738</u>	<u>(136,564)</u>	<u>(27,826)</u>

**5. RELATED PARTY DISCLOSURES**

During the year, donations received from trustees amounted to £41,200 and donations received from companies with directors/trustees in common with the charity amounted to £10,000.

**Nosson Tittain Foundation****Detailed Statement of Financial Activities  
for the Year Ended 28 February 2021**

---

	28.2.21 £	28.2.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>51,200</u>	<u>57,538</u>
<b>Total incoming resources</b>	51,200	57,538
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	50,079	86,400
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	<u>-</u>	<u>85</u>
Total resources expended	<u>50,079</u>	<u>86,485</u>
<b>Net income/(expenditure)</b>	<u><u>1,121</u></u>	<u><u>(28,947)</u></u>

This page does not form part of the statutory financial statements