

**MITZVAH DAY UK CHARITABLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# MITZVAH DAY UK CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

L Marks (Chair)  
A Wiseman (Treasurer) (Appointed 19 March 2023)  
E Shuker  
J Falb-Mizrahi  
S Horwitz  
B Davis  
D Ginsberg  
J Gittoes (Appointed 19 March 2023)  
L Seager

### CEO

S Diamond

### Charity number

1125682

### Address

3rd Floor  
207 Regent Street  
London  
W1B 3HH

### Independent Examiners

FMCB  
3rd Floor  
Hathaway House  
Popes Drive  
Finchley  
London  
N3 1QF

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# MITZVAH DAY UK CHARITABLE TRUST

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# MITZVAH DAY UK CHARITABLE TRUST

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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).

#### Status

The charity is a charitable trust and was set up in August 2008. The trust was given charitable status by the Charity Commissioners in the same month, registration number 1125682.

#### Objectives and activities

The charity's objectives are to promote good citizenship by encouraging and facilitating volunteering opportunities in furtherance of charitable causes for the benefit of the public, principally but not exclusively amongst the Jewish community, and to build social cohesion.

Mitzvah Day exists to bring people of all faiths and backgrounds together through hands-on social action projects, primarily on one collective day of action each year in November. It is proudly Jewish-led, and whilst over 90% of our 2,250 or so UK-based projects are run by Jewish groups, it has also become a prominent vehicle for Jewish-led interfaith activity. In order to maintain and enhance the links between participating Partner communities and charities, interfaith relationships, awareness of Mitzvah Day and, ultimately, funding, Mitzvah Day has also developed and supports projects which run throughout the year.

Our key objectives are to steadily grow and continually improve Mitzvah Day, to keep the brand alive throughout the year in order to strengthen the core of the charity and to encourage year-round community building & social cohesion and act as a springboard for year-round social action, and to develop and action a fundraising plan to enable growth and organisational development.

As a charity we want to encourage as many people as possible to take part in Social Action projects to help others. Social Action projects make a vital difference to the world around us and can include a wide variety of activities. Mitzvah Day projects, primarily held on or around Mitzvah Day itself in November, offer a range of projects, examples of which follow:

- Friendship projects such as visiting care homes,
- Eco-projects such as tree planting and litter picks,
- Collection projects such as food collections for local food banks, clothing collections, and stationery collections,
- Appreciation projects such as writing letters to hospital workers, support staff, fire service workers, etc.,
- Care projects such as making and distributing essential supplies to rough sleepers,
- Art and crafts activities including making dog toys for animal rescue centres,
- Cooking projects to make food to be donated to night shelters and refuge centres, and
- Upcycling projects such as making tote bags out of t-shirts.

The Trustees have complied with their duty to have due regard to guidance on public benefit published by the Charity Commission in exercising their powers or duties.

#### Achievements and performance

Mitzvah Day 2022 was a fantastic success returning to 2019 engagement levels across all areas of our work with around 750 groups and communities engaged up and down the UK and reaching 41 countries around the world.

Notwithstanding the challenges and changes that were resultant of the COVID-19 pandemic, Mitzvah Day 2022 was faced with a seemingly different challenge, and this was having a new CEO and new project coordinator at the helm of its ship right before Mitzvah Day itself. However, the new team rose to the occasion and ran one of the most successful Mitzvah Days since before the pandemic, and even to date and the figures and general feedback certainly speak to this.

# MITZVAH DAY UK CHARITABLE TRUST

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Achievements and performance (continued)

We had decided not to run our traditional awards evening to celebrate Mitzvah Day 2021, usually held in early 2022, as we did not yet feel comfortable organising an in-person event and felt that awards held over zoom might not hit the spot. The focus would be to bring back the Mitzvah Day Awards 2022 in 2023 when COVID-19 was not a challenge. In March 2023, Mitzvah Day hosted a successful in-person award at the Jewish Museum London, which was fully booked and raised £3,000 worth of products for Queens Crescent Community Association. The event once again allowed us to bring together coordinators from all over the UK as we expressed our appreciation and gratitude for their unwavering support.

The Mitzvah Day team continued remote working with the Chief Executive, Senior Partnerships Manager and Interfaith Manager utilising the early months of 2022 to strategize, together with our social media team and to create a series of online engagement campaigns, each with a clear, hands-on call to action, encouraging social action and raising the platform of systemic issues.

We kicked off the year with Brew Monday connecting to the Samaritans campaign of making a hot beverage and picking up the phone to connect and have a 'check-in' chat. This continued our focus on reducing stigma around mental health and combatting loneliness. We also signposted to organisations that provide mental health support and resources.

For Tu'Bishvat Mitzvah Day encourages communities to focus on the environment with many communities participating in environmental projects with an interfaith element.

In February Mitzvah Day joined their voice to the crises in Ukraine and our partners volunteered to help at an animal sanctuary in Odessa.

In March Mitzvah Day joined the Al-Khoei School to welcome young students from Hasmonean to present their proposals for social action campaigns. They all worked together to design projects that would inspire and encourage long-standing relationships between Muslims and Jewish communities in local areas.

For Purim 2022 we again focused on the 4 mitzvot of Purim and shared these using a Mitzvah Day twist to elevate the work of our charity partners.

For Pesach we encouraged food donations of chametz to local food banks and we used the framework of asking questions around food poverty, homelessness, and how we can address these systemic issues.

For Ramadan, we encouraged people to share festivals and rituals and come together through communal Iftar celebrations.

We continued to share ways to support the Afghan and Ukrainian refugee communities throughout the participation on the Jewish Leader Community and board of deputies taskforce.

In July Mitzvah Day travelled to Leicester and supported a joint Leicester Synagogue project with Women's Aid Leicester where we encouraged shoppers to purchase extra items that would help to feed women fleeing domestic abuse. Jewish, Muslim, Sikh and Christian volunteers came together with help of members from St Phillips Centre to collect much needed items.

In August, our CEO got on his running shoes and participated in the London Interfaith Fun Run.

In September, our CEO as part of his decentralization strategy headed north to Leeds and Bradford where he met and listened to faith communities about their work, their communities, and their involvement in Mitzvah Day.

Continuing to keep interfaith at the heart of our work, we kicked off our launch by modelling best practice in approaching communities and continued to work with those who had expressed an interest in interfaith partnerships. Mitzvah Day also hosted an interfaith cooking event at the Jewish Vegetarian Society in Golders Green. Our traditional Interfaith cooking event saw many people of different backgrounds, coming together to make a delicious apple crumble and curry for the Central London Women's Refuge.

# MITZVAH DAY UK CHARITABLE TRUST

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Achievements and performance (continued)

Mitzvah Day 2022 kicked off with a very successful launch at Bowden Shul in South Manchester, which was attended by local faith and civic leaders promoting the 2022 theme of Winter Warmers. The rationale behind launching in Manchester was to show our commitment and highlight the importance of the communities outside London who play a big role in the overall success of Mitzvah Day.

This commitment was further illustrated over Mitzvah Day itself where The Projects and Partnership Manager (previously Project Coordinator) visited various organisations in Leeds, Bradford, Manchester, Nottingham, and Lincoln all leading up to and on Mitzvah Day itself.

The week leading up to Mitzvah Day kicked off with a visit to the House of Commons whereby Dame Margaret Hodge, and the APPG on British Jews hosted various Conservative, Labour, Green Party and Liberal Democrat MPs. The MPs came together to pack winter warmer packs which were handed over to representatives of the Passage, our partner charity for the project.

20 November 2022 saw the biggest Mitzvah Day since before the pandemic with over 40,000 volunteers across the United Kingdom, with projects taking place in England, Wales, Scotland, and Northern Ireland. Over 525 organisations made up of synagogues, churches, scouts' groups, multi-faith forums and community projects created more than 1,575 projects in the UK. On top of this, we were elated that Mitzvah Day projects were seen all over the world being made up of a further 37 other countries and 15,000 volunteers.

Throughout the year Mitzvah Day continued to develop a range of campaigns by working with our social media team. These all had a clear, hands-on call to action, encouraging social action, connecting with our neighbours, and raising issues of societal concern. These included Brew Monday in January focused on making a cup of tea or coffee and making a phone call to check-in on people and encouraging honest talk about mental health. The others connected to festivals of Purim, Pesach - addressing food poverty, and Shavuot/Eid sharing traditional recipes and sweet treats with our neighbours to maintain and build bridges.

Mitzvah Day continued to participate on the Board of Deputies of British Jews as a member, represented by our deputy Nick Grant (Mitzvah Day coordinator at St Albans Masorti Synagogue).

Our focus and theme for 2022 was on Winter Warmers – addressing the ill wind that, however we look at it, was blowing hard in 2022. We had communities knitting blankets, collecting and distributing warm clothes, cooking hot meals, and dishing out the most necessary of donations, company, a friendly smile, and connection.

The rationale behind this was that the frosty winter winds in 2022 would bite deep not only physically and literally but metaphorically, emotionally, and mentally, because of the cost of living and food crisis. Nights were longer, darker, and colder for so many and we wanted to ensure that Mitzvah Day projects were focused on providing warmth in various ways to those in need.

Initially, families, friends and communities reunited but we were conscious that communities that do not have such tight knit relationships might feel less comfortable reaching out to one another. With a renewed commitment to our interfaith priorities, we encouraged Jewish communities to not only reach out but to offer support for pre-existing social action initiatives in other faith communities.

Mitzvah Day 2022 saw some incredible interfaith projects across the country and below are some for the standout projects for us:

#### Lincolnshire Jewish Community and Lincoln University Multifaith Chaplaincy

Mitzvah Day saw the small Lincolnshire Jewish Community enjoy their first face-to-face activity since they had to stop in-person events when the pandemic started. Members of the community, both new and old, joined with the Lincoln University Multi-Faith Chaplaincy to help clear leaves and plant 1,000 bulbs in the university's Peace Garden. The project gave local people of different faiths the chance to come together and break down barriers while maintaining a space in nature for students, staff and their guests to be away from the noise of the day and to meditate, contemplate and/or pray.

# MITZVAH DAY UK CHARITABLE TRUST

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Achievements and performance (continued)

##### Worcestershire Interfaith Forum

The Worcestershire Interfaith Forum marked Mitzvah Day by serving free cakes at Redditch's Alexandra Hospital. Overall, 20 people of all ages and faiths travelled to help commemorate the day with cakes donated by Christians, Jews, Sikhs, Baha'is, and Muslims. The multi-faith group also gave away tea, coffee, cold drinks, and biscuits to patients, visitors, and hospital staff.

##### Immanuel Project, Bradford

The Immanuel Project in Bradford saw members of the Diocese of Leeds, Bradford Reform Synagogue, The Bradford Synagogue, and the Bradford Muslim community come together to cook curry for guests, both rough-sleepers and homeless. Those cooking included Rev Jenny Ramsden and Bishop Toby Robinson and it gave people of faith the chance to bond over the hob while helping those in need.

##### St Albans Masorti Synagogue

The synagogue ran a range of activities, including working with St Saviour's and St Bartholomew's churches to cook and share a meal prepared with asylum seekers. Fourteen asylum seekers from eight countries took part in the event. Synagogue members also put on a cultural afternoon for Ukrainian guests. Ukrainian songs and dances were performed, in the country's national dress, with volunteers baking Ukrainian cakes and biscuits for all to enjoy.

##### Barnet Multi Faith Forum

Middlesex University Interfaith Network and Barnet Multi Faith Forum planted snowdrops at St Mary's Church, Hendon, to remember victims of the Holocaust. Members of the Christian, Jewish, Muslim, Hindu, and Greek Orthodox faiths – including Barnet Deputy Mayor Nagus Narenthira – took part. It was a particularly poignant day, as the church had previously received support from faith community neighbours when its churchyard suffered a series of devastating acts of vandalism and desecration.

#### Financial review

This year we raised £189,336 (2021: £175,483) thanks to the generous support of our donors and we spent £181,402 (2021: £139,990). This has resulted in a surplus of £7,934 (2021: £35,493).

We set a target-funding requirement of £170,762 for the year to 31st December 2022, representing an increase on 2021's requirement, which we are happy to say against a difficult backdrop we achieved. We extend a big thank you to all the staff and volunteers for their support and efforts.

To ensure that Mitzvah Day could continue successfully we continued to review our expenditure and created savings to expenditure through continuing to work innovatively using technology.

We were aware that as we were producing merchandise, we would have increased costs but believed that we could keep within a tighter budget due to our saving efforts and lean team.

For 2023 we hope to increase our fundraising and to continue to increase the capacity of the Mitzvah Day team as we rebuild and expand our outreach and impact. Trustees are determined to ensure overheads remain at a low level and that staff are able to function and operate efficiently whilst encouraging as many people as possible to take part in Mitzvah Day and social action projects throughout the year.

Having made a full assessment of future commitments and fundraising plans, the trustees believe that the charity is secure as a going concern

#### Reserves and investment policy

The Trustees regularly review the reserves required to meet known and estimated expenditure for the running of projects.

# MITZVAH DAY UK CHARITABLE TRUST

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Reserves and investment policy (continued)

At present the Mitzvah Day Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a 4-month period should a shortfall in income occur, and to consider potential risks and contingencies that may arise from time to time.

This policy will be reviewed at a Trustee meeting each year. The Chief Executive will present the Trustee Board with a draft document and supporting materials that enables them to make an informed decision about levels of Reserves and feeds into their approval of the Strategy Document and Annual Operating Budget.

Any cash, surplus to immediate requirements, is held on bank deposit.

#### Structure, governance and management

The Trustees who served during the year were: D Morris (Treasurer) (resigned 31/12/2022), L Marks (Chair), E Shuker, J Falb-Mizrahi, P Oppenheimer (resigned 31/12/2022), and S Horwitz. Bat-galim Holly Lee Davis was appointed as a Trustee on 14<sup>th</sup> December 2022. David Joseph Ginsberg was appointed as a Trustee on 6<sup>th</sup> October 2022. Lucy Ruth Maislish Seager was appointed as a Trustee on 6<sup>th</sup> October 2022. Amelia Deborah Wiseman and Dr Julie Anne Gittoes were both appointed as Trustees on 19th March 2023.

The Trustees are responsible for the strategy and direction of Mitzvah Day. Responsibility for the day-to-day running of the charity is devolved to the staff, including a full-time, paid Chief Executive. Stuart Diamond fulfilled this role very well during the year.

Other staff members include a full-time Projects and Partnerships Manager, and a part-time Interfaith Project Manager. In addition to this, part-time contracted support includes a Bookkeeper, PR and Communications and Social Media management.

Over a typical year there are 4-5 regular meetings examining different aspects of the charity's requirements, ensuring that the charity is running as it should, with a special emphasis on strategy, finances, risk management and staffing.

During the year we opened recruitment for new trustees and inducted three new trustees to the Board. The new trustees bring a wide range of experience, and this was a response to the prior year Board Skills Audit to identify areas for Trustee recruitment. Alongside this we continued to update and review our induction and training to ensure that we have a full induction process for Trustees.

#### Volunteers

Mitzvah Day volunteers are champions for community cohesion and social action and the backbone of Mitzvah Day. Not only do they enable our reach and capacity building, but they also make a real difference within their neighbourhoods supporting local causes. We work with Mitzvah Day volunteer coordinators from both our charity partners and community groups all committed to doing acts of kindness for others and bringing together people from all faiths and backgrounds to participate.

The charity is extremely grateful for the unstinting efforts of its volunteers who are involved in the charity's work. It is estimated that over 100,000 volunteer hours were provided during the year. If this is conservatively valued at £7 an hour (well below minimum wage), the volunteer effort amounts to over £700,000. In addition, on Mitzvah Day in 2022, goods were collected for distribution to those in need; these were valued at approximately £35,000. Whilst our aim is social cohesion through social action, it is gratifying to know that the social action itself more than warranted the core costs of running Mitzvah Day.

# MITZVAH DAY UK CHARITABLE TRUST

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Structure, governance and management (continued)

##### Key facts

- Over 55,000 volunteers
- 750 Partner organizations running a Mitzvah Day
- 41 Countries taking part
- 120 interfaith projects
- 42 charity partners benefitting in a meaningful way with probably hundreds of additional charities supported through partnerships not directly facilitated by Mitzvah Day

##### Plans for future periods

Our ambition is to continue to build on this success. We intend to continue to extend the geographic coverage of our activities, including internationally, and promote Mitzvah Day more extensively within the areas in which we already operate. We will also continue to build stronger links with other faiths through shared activities and projects and build bridges within our own community.

In 2023 we will continue to focus on rebuilding and reconnecting in our first full year since the COVID-19 pandemic. Although we were able to return to 2019 engagement levels, we are looking at lapsed community groups and new outreach to further develop our work.

We are continuing to focus on interfaith relationships to rebuild and reconnect with individuals and communities from all faiths and backgrounds. We believe that although we were able to triple our interfaith projects from 2020 to 2022, there remains a great deal of opportunity to further enhance and build bridges with our neighbours.

We have begun to take a fresh look at the Mitzvah Day strategy. Following a Board Strategy Day in early 2023 we will continue to refine and develop this with the support of the Mitzvah Day Trustees and Staff. We will continue to develop our strategy going forward and serve the most pressing needs in our society and support our charity partners more regularly with their increasing demands on their services, on Mitzvah Day and throughout the year.

Through hands-on social action projects not only will we address real needs, but we will continue to build a stronger civil society through our relationships and friendships with our neighbours as we support local needs.

We saw in 2022 through the Ukrainian refugee crisis the immense goodwill of our communities. In 2023 Mitzvah Day will see a return to its core visions and focus with its Mitzvah Day theme focused on the concept of Tikkun Olam – Repair the World. Our theme for 2023 of Repairing the World and caring for the people around us is integral to Judaism, to other faiths or belief values and, indeed, to Mitzvah Day itself. Our theme aims to remind us that we can all play a part, however big or small, in helping to heal our increasingly damaged world and to reconsider the ways in which we use and misuse it. This year we aim to give our time collectively, to address the human inflicted damage both on vulnerable people and on our precious fragile environment.

We saw how people came together in their thousands, to bring physical or emotional warm hugs to our neighbours – both those we already know in the Jewish community – or people from other faiths and backgrounds. Importantly we did it together. Mitzvah Day continues to form a bridge for making new friendships and links between communities, and between communities and charities which need us.

Mitzvah Day is a facilitator. It opens doors for people who are looking for ways to connect and to make a real local difference. We introduce non-Jewish people to Jews, we connect communities with local charities, and we even facilitate links between Jews and Jews, locally, nationally, and internationally. Crucially all our projects are designed to be done again... and again. Mitzvah Day is the start, but it is never the end of making positive change.

Mitzvah Day will continue to travel the UK in 2023 to ensure that while we have strong growth in London, that smaller communities are included in the work of Mitzvah Day.

In addition to this the rising cost of energy will likely have a knock-on impact on food banks and many charities. We will continue to monitor these situations and support as appropriate, taking guidance from our charity partners.

# MITZVAH DAY UK CHARITABLE TRUST

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### Plans for future periods (continued)

The Jewish community continued to see incidents of hate crimes and anti-Semitic incidents in 2022. CST recorded 1,652 anti-Semitic incidents in the UK in 2022, the fifth highest total ever reported to CST in a single calendar year. This is a decrease of 27% from the 2,261 anti-Jewish hate incidents recorded by CST in 2021, which was the highest annual figure ever reported. Of the 1,652 anti-Semitic incidents recorded by CST in 2022, 1,130 occurred across the regions of Greater London and Greater Manchester; the UK cities where the largest Jewish populations reside. Although we received many messages of support, strength and solidarity from faith and national leaders, local councillors, colleagues and most importantly, our neighbours, we know that this is due to the time invested in relationships which we must continue to build and develop.

We believe that there is a lot of potential to expand our work through working with young people, increasing our international reach and through developing strategic relationships.

### Risk statement

The Trustees have considered the broad areas of risk for the charity and have put in place measures to mitigate or negate those risks. This is kept under review and specialist advice is sought where necessary.

Mitzvah Day as an organization operates strict financial controls and continually monitors the position. Some of the key controls are:

- Formal agendas and minutes of meetings
- Annual budgets
- Management accounts
- Written formal procedures

### Independent examiners

The Trustees intend to appoint FMCB Chartered Accountants to undertake the independent examination of the Trust in the following year.

The trustees report was approved by the Board of Trustees.

L Marks (Chair)

**Trustee**

24 October 2023

# MITZVAH DAY UK CHARITABLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MITZVAH DAY UK CHARITABLE TRUST

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I report to the trustees on my examination of the financial statements of Mitzvah Day UK Charitable Trust (the charity) for the year ended 31 December 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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination, I confirm that no 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 2011 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 financial statements to be reached.

Suzanne Freeda  
FMCB  
3rd Floor  
Hathaway House  
Popes Drive  
Finchley  
London  
N3 1QF

Dated: 24 October 2023

# MITZVAH DAY UK CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	116,356	-	116,356	100,476	-	100,476
Charitable activities	3	57,783	15,000	72,783	60,000	15,000	75,000
Investments	4	197	-	197	7	-	7
<b>Total income</b>		<u>174,336</u>	<u>15,000</u>	<u>189,336</u>	<u>160,483</u>	<u>15,000</u>	<u>175,483</u>
<b>Expenditure on:</b>							
Raising funds	5	<u>11,300</u>	<u>334</u>	<u>11,634</u>	<u>8,403</u>	<u>-</u>	<u>8,403</u>
Charitable activities	6	<u>155,102</u>	<u>14,666</u>	<u>169,768</u>	<u>116,587</u>	<u>15,000</u>	<u>131,587</u>
<b>Total expenditure</b>		<u>166,402</u>	<u>15,000</u>	<u>181,402</u>	<u>124,990</u>	<u>15,000</u>	<u>139,990</u>
<b>Net income for the year/ Net movement in funds</b>		7,934	-	7,934	35,493	-	35,493
Fund balances at 1 January 2022		<u>135,811</u>	<u>-</u>	<u>135,811</u>	<u>100,318</u>	<u>-</u>	<u>100,318</u>
<b>Fund balances at 31 December 2022</b>		<u>143,745</u>	<u>-</u>	<u>143,745</u>	<u>135,811</u>	<u>-</u>	<u>135,811</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# MITZVAH DAY UK CHARITABLE TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		3,365		3,157
<b>Current assets</b>					
Debtors	9	7,592		11,019	
Cash at bank and in hand		141,143		129,048	
		<u>148,735</u>		<u>140,067</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(8,355)</u>		<u>(7,413)</u>	
Net current assets			140,380		132,654
<b>Total assets less current liabilities</b>			<u>143,745</u>		<u>135,811</u>
<b>Income funds</b>					
Unrestricted funds			143,745		135,811
			<u>143,745</u>		<u>135,811</u>

The financial statements were approved by the Trustees on 24 October 2023

L Marks (Chair)  
Trustee

A Wiseman (Treasurer)  
Trustee

# MITZVAH DAY UK CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

#### **Charity information**

Mitzvah Day UK Charitable Trust is registered as a charity with the Charity Commission in England and Wales. The principal office address is 3rd Floor, 207 Regent Street, London, W1B 3HH.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charities Act 2011 and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the charitable objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are subject to specific conditions imposed by donors as to how they may be used, or which have been raised by the charity for particular purposes. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Donations and grants are included in incoming resources and are recognised when the charity is legally entitled to the income after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from fund raising events is included in incoming resources when the event takes place.

Investment income is included in incoming resources on the accruals basis.

#### **1.5 Expenditure**

Expenditure is accounted for on the accruals basis.

# MITZVAH DAY UK CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	25% Straight Line Basis
Computer Equipment	25% Straight Line Basis
Website Development	25% Reducing Balance Basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

##### **Basic financial assets**

Basic financial assets, which include debtors and bank balances, are measured at transaction price and subsequently carried at cost less impairment losses for bad and doubtful debts as they are receivable within one year.

##### **Basic financial liabilities**

Basic financial liabilities, which include creditors, are initially recognised at transaction price and are not amortised as they are payable within one year.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	116,356	100,476

# MITZVAH DAY UK CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Charitable activities

	2022 £	2021 £
Grants	72,783	75,000
	<u>72,783</u>	<u>75,000</u>
<b>Analysis by fund</b>		
Unrestricted funds	57,783	60,000
Restricted funds	15,000	15,000
	<u>72,783</u>	<u>75,000</u>

### 4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	197	7
	<u>197</u>	<u>7</u>

### 5 Raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Total Unrestricted funds 2021 £
Project expenses	11,300	334	11,634	8,403
	<u>11,300</u>	<u>334</u>	<u>11,634</u>	<u>8,403</u>

# MITZVAH DAY UK CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	111,532	-	111,532	88,340	-	88,340
Depreciation	1,355	-	1,355	1,204	-	1,204
Staff training	936	-	936	25	-	25
Rent	4,160	-	4,160	400	-	400
Insurance	1,809	-	1,809	1,766	-	1,766
Computer expenses	3,565	-	3,565	3,675	-	3,675
Telephone	770	-	770	670	-	670
Printing, postage & stationary	998	-	998	2,531	-	2,531
Public relations	27,055	-	27,055	22,141	-	22,141
Travel	2,959	-	2,959	427	-	427
Bank charges	153	-	153	50	-	50
Sundry	3,219	-	3,219	2,448	-	2,448
Accountancy fees	-	1,200	1,200	-	1,200	1,200
Legal and professional	-	10,057	10,057	-	6,710	6,710
	<u>158,511</u>	<u>11,257</u>	<u>169,768</u>	<u>123,677</u>	<u>7,910</u>	<u>131,587</u>
Analysed between						
Charitable activities	<u>158,511</u>	<u>11,257</u>	<u>169,768</u>	<u>123,677</u>	<u>7,910</u>	<u>131,587</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# MITZVAH DAY UK CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Tangible fixed assets

	Fixtures and Fittings £	Computer Equipment £	Website Development £	Total £
<b>Cost</b>				
At 1 January 2022	973	4,781	13,800	19,554
Additions	639	925	-	1,564
Disposals	(973)	(2,525)	-	(3,498)
At 31 December 2022	639	3,181	13,800	17,620
<b>Depreciation and impairment</b>				
At 1 January 2022	973	4,080	11,344	16,397
Depreciation charged in the year	160	582	614	1,356
Eliminated in respect of disposals	(973)	(2,525)	-	(3,498)
At 31 December 2022	160	2,137	11,958	14,255
<b>Carrying amount</b>				
At 31 December 2022	479	1,044	1,842	3,365
At 31 December 2021	-	701	2,456	3,157

### 9 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	6,484	10,001
Other debtors	667	-
Prepayments and accrued income	441	1,018
	7,592	11,019

### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	4,146	3,105
Trade creditors	2,109	708
Accruals and deferred income	2,100	3,600
	8,355	7,413

# MITZVAH DAY UK CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 11 Restricted funds

Restricted funds - this relates to the following grant:

A grant of £15,000 was received in support of Mitzvah Day's interfaith work over 1 year.

	Movement in funds			Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	
Restricted funds	-	15,000	(15,000)	-
	-	15,000	(15,000)	-

### 12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	3,365	-	3,365	3,157	3,157
Current assets/(liabilities)	140,380	-	140,380	132,654	132,654
	143,745	-	143,745	135,811	135,811

### 13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).