

CHESED SHEL EMES LIMITED

England & Wales · Charity number 1144114

Details

Status Registered

Legal form Charitable company

Company number [07287726](#)

Registered 2011-10-04

Register [View on the Charity Commission register](#)

Contact

Address 26 Clapton Common
London
E5 9BA

Phone 0208806 4080

Email chesed.shel.emes.ltd@gmail.com

Activities

Objects: 1) THE ADVANCEMENT OF THE JEWISH RELIGION BY THE MANAGEMENT AND MAINTENANCE OF A BURIAL GROUND FOR MEMBERS OF THE JEWISH FAITH.2) SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: ? Advancement of Orthodox Jewish education and Orthodox Jewish faith? Relief of Poverty

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£799,606	£693,404	£137,675	0
2024-06-30	£529,811	£543,438	£31,473	0
2023-06-30	£438,861	£405,373	-	-
2022-06-30	£300,582	£415,167	-	-
2021-06-30	£280,950	£242,966	-	-

Trustees

Name	Role	Appointed
Chiam Herman		2020-11-04
ELIMELECH WEISS		2011-10-04

CHESED SHEL EMES LIMITED

England & Wales - Charity number 1144114

Accounts

REGISTERED COMPANY NUMBER: 07287726 (England and Wales)
REGISTERED CHARITY NUMBER: 1144114

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
CHESED SHEL EMES LIMITED**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

CHESED SHEL EMES LIMITED

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FOR THE YEAR ENDED 30 JUNE 2025**

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CHESED SHEL EMES LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. 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 objects of the charity are the advancement of the Jewish religion by the management and maintenance of a burial ground for members of the Jewish faith.

Significant activities

The major sources of income during the year were donations from individuals and various institutions and these funds were directed towards the charitable activities which are detailed below.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities and setting the grant making policy for the year.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity. All cases are assessed by the trustees and are treated with strict confidentiality.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity considers that it achieved its objectives during the year by supporting charitable causes in accordance with the charity's objectives. The trustees aim to continue operating the charity by similar means for the future.

During the year under review the charity received generous donations that amounted to £799,606 (2024: £529,809) and spent £691,858 (2024: £558,354) on charitable activities.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity.

Going concern

The Trustees plan to continue to make distributions in accordance with their grant making policy and to ensure that an appropriate level of reserves is maintained.

FUTURE PLANS

There are no current plans to change the activities or modus operandi of the group for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will select suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CHESED SHEL EMES LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07287726 (England and Wales)

Registered Charity number

1144114

Registered office

26 Clapton Common

London

E5 9BA

Trustees

C Herman

E Weiss

Independent Examiner

M A Venitt, A.C.A

Venitt and Greaves

Chartered Accountants

115 Craven Park Road

South Tottenham

London

N15 6BL

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:

C Herman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHESED SHEL EMES LIMITED**

Independent examiner's report to the trustees of CHESED SHEL EMES LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M A Venitt, A.C.A
The Institute of Chartered Accountants in England and Wales

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

31 March 2026

CHESED SHEL EMES LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	799,606	-	799,606	529,809
Investment income	3	-	-	-	2
Total		<u>799,606</u>	<u>-</u>	<u>799,606</u>	<u>529,811</u>
 EXPENDITURE ON					
Charitable activities					
Charitable activities	4	691,858	-	691,858	558,354
Other		<u>1,546</u>	<u>-</u>	<u>1,546</u>	<u>(14,916)</u>
Total		<u>693,404</u>	<u>-</u>	<u>693,404</u>	<u>543,438</u>
 NET INCOME/(EXPENDITURE)		 106,202	 -	 106,202	 (13,627)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>31,473</u>	<u>-</u>	<u>31,473</u>	<u>45,100</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>137,675</u></u>	 <u><u>-</u></u>	 <u><u>137,675</u></u>	 <u><u>31,473</u></u>

The notes form part of these financial statements

CHESED SHELL EMES LIMITED

**BALANCE SHEET
30 JUNE 2025**

	Notes	Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
CURRENT ASSETS					
Debtors	9	110,000	-	110,000	10,000
Cash at bank		29,115	-	29,115	22,793
		<u>139,115</u>	-	<u>139,115</u>	<u>32,793</u>
CREDITORS					
Amounts falling due within one year	10	(1,440)	-	(1,440)	(1,320)
		<u>137,675</u>	-	<u>137,675</u>	<u>31,473</u>
NET CURRENT ASSETS					
		<u>137,675</u>	-	<u>137,675</u>	<u>31,473</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>137,675</u>	-	<u>137,675</u>	<u>31,473</u>
NET ASSETS					
		<u>137,675</u>	-	<u>137,675</u>	<u>31,473</u>
FUNDS					
Unrestricted funds	11			<u>137,675</u>	<u>31,473</u>
TOTAL FUNDS					
				<u>137,675</u>	<u>31,473</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

CHESED SHEL EMES LIMITED

BALANCE SHEET - continued
30 JUNE 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2026 and were signed on its behalf by:

C Herman - Trustee

E Weiss - Trustee

CHESED SHEL EMES LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	30.6.25 £	30.6.24 £
Cash flows from operating activities			
Cash generated from operations	1	6,322	(23,509)
Net cash provided by/(used in) operating activities		<u>6,322</u>	<u>(23,509)</u>
Cash flows from investing activities			
Interest received		-	2
Net cash provided by investing activities		<u>-</u>	<u>2</u>
Change in cash and cash equivalents in the reporting period		<u>6,322</u>	<u>(23,507)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>22,793</u>	<u>46,300</u>
Cash and cash equivalents at the end of the reporting period		<u><u>29,115</u></u>	<u><u>22,793</u></u>

The notes form part of these financial statements

CHESED SHEL EMES LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

1.	RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	30.6.25	30.6.24
		£	£
	Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	106,202	(13,627)
	Adjustments for:		
	Interest received	-	(2)
	Increase in debtors	(100,000)	(10,000)
	Increase in creditors	120	120
	Net cash provided by/(used in) operations	<u>6,322</u>	<u>(23,509)</u>

2.	ANALYSIS OF CHANGES IN NET FUNDS	At 1.7.24	Cash flow	At 30.6.25
		£	£	£
	Net cash			
	Cash at bank	22,793	6,322	29,115
		<u>22,793</u>	<u>6,322</u>	<u>29,115</u>
	Total	<u>22,793</u>	<u>6,322</u>	<u>29,115</u>

The notes form part of these financial statements

CHESSED SHEL EMES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Taxation

The charity is exempt from corporation 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. DONATIONS AND LEGACIES

	30.6.25	30.6.24
	£	£
Donations	<u>799,606</u>	<u>529,809</u>

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

3. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Deposit account interest	-	2
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 5)	Totals
	£	£	£
Charitable activities	2,250	689,608	691,858
	<u> </u>	<u> </u>	<u> </u>

5. GRANTS PAYABLE

	30.6.25	30.6.24
	£	£
Charitable activities	689,608	497,510
	<u> </u>	<u> </u>

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	106	1,440	1,546
	<u> </u>	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	529,809	-	529,809
Investment income	2	-	2
Total	<u>529,811</u>	<u> </u>	<u>529,811</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	520,726	37,628	558,354
Other	(14,916)	-	(14,916)
Total	<u>505,810</u>	<u>37,628</u>	<u>543,438</u>

CHESED SHELL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	24,001	(37,628)	(13,627)
RECONCILIATION OF FUNDS			
Total funds brought forward	7,472	37,628	45,100
TOTAL FUNDS CARRIED FORWARD	31,473	-	31,473

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		30.6.25 £	30.6.24 £
Other debtors		110,000	10,000

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		30.6.25 £	30.6.24 £
Accrued expenses		1,440	1,320

11. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	31,473	106,202	137,675
TOTAL FUNDS	31,473	106,202	137,675

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	799,606	(693,404)	106,202
TOTAL FUNDS	799,606	(693,404)	106,202

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	7,472	24,001	31,473
Restricted funds			
Restricted fund	37,628	(37,628)	-
TOTAL FUNDS	<u>45,100</u>	<u>(13,627)</u>	<u>31,473</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	529,811	(505,810)	24,001
Restricted funds			
Restricted fund	-	(37,628)	(37,628)
TOTAL FUNDS	<u>529,811</u>	<u>(543,438)</u>	<u>(13,627)</u>

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

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	7,472	130,203	137,675
Restricted funds			
Restricted fund	37,628	(37,628)	-
TOTAL FUNDS	<u>45,100</u>	<u>92,575</u>	<u>137,675</u>

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

11. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	1,329,417	(1,199,214)	130,203
Restricted funds			
Restricted fund	-	(37,628)	(37,628)
TOTAL FUNDS	<u>1,329,417</u>	<u>(1,236,842)</u>	<u>92,575</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

CHESED SHEL EMES LIMITED

England & Wales - Charity number 1144114

Accounts

REGISTERED COMPANY NUMBER: 07287726 (England and Wales)
REGISTERED CHARITY NUMBER: 1144114

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
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FOR
CHESED SHEL EMES LIMITED**

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CHESED SHEL EMES LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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CHESED SHEL EMES LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. 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 objects of the charity are the advancement of the Jewish religion by the management and maintenance of a burial ground for members of the Jewish faith.

Significant activities

The major sources of income during the year were donations from individuals and various institutions and these funds were directed towards the charitable activities which are detailed below.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities and setting the grant making policy for the year.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity. All cases are assessed by the trustees and are treated with strict confidentiality.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity considers that it achieved its objectives during the year by supporting charitable causes in accordance with the charity's objectives. The trustees aim to continue operating the charity by similar means for the future.

During the year under review the charity received generous donations that amounted to £529,809 (2023: £438,858) and spent £558,354 (2023: £402,884) on charitable activities.

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity.

Going concern

The Trustees plan to continue to make distributions in accordance with their grant making policy and to ensure that an appropriate level of reserves is maintained.

FUTURE PLANS

There are no current plans to change the activities or modus operandi of the group for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will select suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CHESED SHELL EMES LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07287726 (England and Wales)

Registered Charity number
1144114

Registered office
26 Clapton Common
London
E5 9BA

Trustees
C Herman
E Weiss

Independent Examiner
M A Venitt, A.C.A
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 29 August 2024 and signed on its behalf by:

C Herman - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHESED SHEL EMES LIMITED

Independent examiner's report to the trustees of CHESED SHEL EMES LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M A Venitt, A.C.A
The Institute of Chartered Accountants in England and Wales

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

29 August 2024

CHESED SHEL EMES LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted fund £	Restricted fund £	30.6.24 Total funds £	30.6.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	529,809	-	529,809	438,858
Investment income	3	<u>2</u>	<u>-</u>	<u>2</u>	<u>3</u>
Total		<u>529,811</u>	<u>-</u>	<u>529,811</u>	<u>438,861</u>
 EXPENDITURE ON					
Charitable activities					
Charitable activities	4	520,726	37,628	558,354	402,884
Other		<u>(14,916)</u>	<u>-</u>	<u>(14,916)</u>	<u>2,489</u>
Total		<u>505,810</u>	<u>37,628</u>	<u>543,438</u>	<u>405,373</u>
 NET INCOME/(EXPENDITURE)		 24,001	 (37,628)	 (13,627)	 33,488
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>7,472</u>	<u>37,628</u>	<u>45,100</u>	<u>11,612</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>31,473</u></u>	 <u><u>-</u></u>	 <u><u>31,473</u></u>	 <u><u>45,100</u></u>

The notes form part of these financial statements

CHESED SHEL EMES LIMITED

**BALANCE SHEET
30 JUNE 2024**

	Notes	Unrestricted fund £	Restricted fund £	30.6.24 Total funds £	30.6.23 Total funds £
CURRENT ASSETS					
Debtors	9	10,000	-	10,000	-
Cash at bank		22,793	-	22,793	46,300
		<u>32,793</u>	-	<u>32,793</u>	<u>46,300</u>
CREDITORS					
Amounts falling due within one year	10	(1,320)	-	(1,320)	(1,200)
		<u>31,473</u>	-	<u>31,473</u>	<u>45,100</u>
NET CURRENT ASSETS					
		<u>31,473</u>	-	<u>31,473</u>	<u>45,100</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>31,473</u>	-	<u>31,473</u>	<u>45,100</u>
NET ASSETS					
		<u>31,473</u>	-	<u>31,473</u>	<u>45,100</u>
FUNDS					
	11			31,473	7,472
Unrestricted funds				-	37,628
Restricted funds				<u>31,473</u>	<u>45,100</u>
TOTAL FUNDS					
				<u>31,473</u>	<u>45,100</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

CHESED SHEL EMES LIMITED

BALANCE SHEET - continued
30 JUNE 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 August 2024 and were signed on its behalf by:

C Herman - Trustee

E Weiss - Trustee

CHESED SHEL EMES LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	30.6.24 £	30.6.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(23,509)</u>	<u>34,685</u>
Net cash (used in)/provided by operating activities		<u>(23,509)</u>	<u>34,685</u>
Cash flows from investing activities			
Interest received		<u>2</u>	<u>3</u>
Net cash provided by investing activities		<u>2</u>	<u>3</u>
Change in cash and cash equivalents in the reporting period		<u>(23,507)</u>	<u>34,688</u>
Cash and cash equivalents at the beginning of the reporting period		<u>46,300</u>	<u>11,612</u>
Cash and cash equivalents at the end of the reporting period		<u><u>22,793</u></u>	<u><u>46,300</u></u>

The notes form part of these financial statements

CHESED SHEL EMES LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES		30.6.24	30.6.23
		£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)		(13,627)	33,488
Adjustments for:			
Interest received		(2)	(3)
Increase in debtors		(10,000)	-
Increase in creditors		120	1,200
		<u> </u>	<u> </u>
Net cash (used in)/provided by operations		<u>(23,509)</u>	<u>34,685</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.23	Cash flow	At 30.6.24
	£	£	£
Net cash			
Cash at bank	46,300	(23,507)	22,793
	<u>46,300</u>	<u>(23,507)</u>	<u>22,793</u>
	<u>46,300</u>	<u>(23,507)</u>	<u>22,793</u>
Total	<u>46,300</u>	<u>(23,507)</u>	<u>22,793</u>

The notes form part of these financial statements

CHESSED SHEL EMES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Taxation

The charity is exempt from corporation 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. DONATIONS AND LEGACIES

	30.6.24	30.6.23
	£	£
Donations	<u>529,809</u>	<u>438,858</u>

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

3. INVESTMENT INCOME

	30.6.24	30.6.23
	£	£
Deposit account interest	2	3
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Totals £
Charitable activities	60,844	497,510	558,354
	<u> </u>	<u> </u>	<u> </u>

5. GRANTS PAYABLE

	30.6.24	30.6.23
	£	£
Charitable activities	497,510	400,960
	<u> </u>	<u> </u>

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other resources expended	114	(15,030)	(14,916)
	<u> </u>	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	438,858	-	438,858
Investment income	3	-	3
Total	<u>438,861</u>	<u> </u>	<u>438,861</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	402,884	-	402,884
Other	2,489	-	2,489
Total	<u>405,373</u>	<u> </u>	<u>405,373</u>

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	33,488	-	33,488
 RECONCILIATION OF FUNDS			
Total funds brought forward	(26,016)	37,628	11,612
 TOTAL FUNDS CARRIED FORWARD	<u>7,472</u>	<u>37,628</u>	<u>45,100</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24 £	30.6.23 £
Other debtors	10,000	-
	<u>10,000</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24 £	30.6.23 £
Accrued expenses	1,320	1,200
	<u>1,320</u>	<u>1,200</u>

11. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	7,472	24,001	31,473
Restricted funds			
Restricted fund	37,628	(37,628)	-
 TOTAL FUNDS	<u>45,100</u>	<u>(13,627)</u>	<u>31,473</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	529,811	(505,810)	24,001
Restricted funds			
Restricted fund	-	(37,628)	(37,628)
 TOTAL FUNDS	<u>529,811</u>	<u>(543,438)</u>	<u>(13,627)</u>

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	(26,016)	33,488	7,472
Restricted funds			
Restricted fund	37,628	-	37,628
TOTAL FUNDS	<u>11,612</u>	<u>33,488</u>	<u>45,100</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	438,861	(405,373)	33,488
TOTAL FUNDS	<u>438,861</u>	<u>(405,373)</u>	<u>33,488</u>

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

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	(26,016)	57,489	31,473
Restricted funds			
Restricted fund	37,628	(37,628)	-
TOTAL FUNDS	<u>11,612</u>	<u>19,861</u>	<u>31,473</u>

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

11. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	968,672	(911,183)	57,489
Restricted funds			
Restricted fund	-	(37,628)	(37,628)
TOTAL FUNDS	<u>968,672</u>	<u>(948,811)</u>	<u>19,861</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

CHESED SHEL EMES LIMITED

England & Wales - Charity number 1144114

Accounts

REGISTERED COMPANY NUMBER: 07287726 (England and Wales)
REGISTERED CHARITY NUMBER: 1144114

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
FOR
CHESED SHEL EMES LIMITED**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

CHESED SHEL EMES LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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CHESED SHEL EMES LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 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 objects of the charity are the advancement of the Jewish religion by the management and maintenance of a burial ground for members of the Jewish faith.

Significant activities

The major sources of income during the year were donations from individuals and various institutions and these funds were directed towards the charitable activities which are detailed below.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities and setting the grant making policy for the year.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity. All cases are assessed by the trustees and are treated with strict confidentiality.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity considers that it achieved its objectives during the year by supporting charitable causes in accordance with the charity's objectives. The trustees aim to continue operating the charity by similar means for the future.

During the year under review the charity received generous donations that amounted to £438,858 (2022: £300,582) and paid donations that amounted to £400,960 (2022: £394,709).

FINANCIAL REVIEW

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity.

Going concern

The Trustees plan to continue to make distributions in accordance with their grant making policy and to ensure that an appropriate level of reserves is maintained.

FUTURE PLANS

There are no current plans to change the activities or modus operandi of the group for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will select suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CHESED SHEL EMES LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07287726 (England and Wales)

Registered Charity number
1144114

Registered office
26 Clapton Common
London
E5 9BA

Trustees
C Herman
E Weiss

Independent Examiner
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 19 March 2024 and signed on its behalf by:

C Herman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHESED SHEL EMES LIMITED**

Independent examiner's report to the trustees of CHESED SHEL EMES LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

M A Venitt, A.C.A

The Institute of Chartered Accountants in England and Wales

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

19 March 2024

CHESED SHEL EMES LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Unrestricted fund £	Restricted fund £	30.6.23 Total funds £	30.6.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		438,858	-	438,858	300,582
Investment income	2	3	-	3	-
Total		438,861	-	438,861	300,582
 EXPENDITURE ON					
Raising funds		1,924	-	1,924	-
Charitable activities					
Charitable activities		400,960	-	400,960	371,456
Advancement of religion and education		-	-	-	23,253
Other		2,489	-	2,489	20,458
Total		405,373	-	405,373	415,167
 NET INCOME/(EXPENDITURE)		 33,488	 -	 33,488	 (114,585)
 RECONCILIATION OF FUNDS					
Total funds brought forward		(26,016)	37,628	11,612	126,197
 TOTAL FUNDS CARRIED FORWARD		 7,472	 37,628	 45,100	 11,612

The notes form part of these financial statements

CHESED SHEL EMES LIMITED

**BALANCE SHEET
30 JUNE 2023**

	Notes	Unrestricted fund £	Restricted fund £	30.6.23 Total funds £	30.6.22 Total funds £
CURRENT ASSETS					
Cash at bank		8,672	37,628	46,300	37,628
CREDITORS					
Amounts falling due within one year	6	(1,200)	-	(1,200)	(26,016)
NET CURRENT ASSETS		<u>7,472</u>	<u>37,628</u>	<u>45,100</u>	<u>11,612</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		7,472	37,628	45,100	11,612
NET ASSETS		<u>7,472</u>	<u>37,628</u>	<u>45,100</u>	<u>11,612</u>
FUNDS	8				
Unrestricted funds				7,472	(26,016)
Restricted funds				37,628	37,628
TOTAL FUNDS				<u>45,100</u>	<u>11,612</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

C Herman - Trustee

E Weiss - Trustee

The notes form part of these financial statements

CHESSED SHEL EMES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Taxation

The charity is exempt from corporation 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

2. INVESTMENT INCOME

	30.6.23	30.6.22
	£	£
Deposit account interest	3	-
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.23	30.6.22
	£	£
Other operating leases	1,450	-
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	209,201	91,381	300,582
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	353,156	18,300	371,456
Advancement of religion and education	-	23,253	23,253
Other	20,458	-	20,458
Total	<u>373,614</u>	<u>41,553</u>	<u>415,167</u>
NET INCOME/(EXPENDITURE)	(164,413)	49,828	(114,585)
RECONCILIATION OF FUNDS			
Total funds brought forward	138,397	(12,200)	126,197
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>(26,016)</u>	<u>37,628</u>	<u>11,612</u>

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	30.6.22
	£	£
Bank loans and overdrafts (see note 7)	-	26,016
Accrued expenses	1,200	-
	1,200	26,016
	1,200	26,016

7. LOANS

An analysis of the maturity of loans is given below:

	30.6.23	30.6.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	26,016
	-	26,016
	-	26,016

8. MOVEMENT IN FUNDS

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
Unrestricted funds			
General fund	(26,016)	33,488	7,472
Restricted funds			
Restricted fund	37,628	-	37,628
	11,612	33,488	45,100
TOTAL FUNDS	11,612	33,488	45,100

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	438,861	(405,373)	33,488
	438,861	(405,373)	33,488
TOTAL FUNDS	438,861	(405,373)	33,488

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	138,397	(164,413)	(26,016)
Restricted funds			
Restricted fund	(12,200)	49,828	37,628
TOTAL FUNDS	<u>126,197</u>	<u>(114,585)</u>	<u>11,612</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	209,201	(373,614)	(164,413)
Restricted funds			
Restricted fund	91,381	(41,553)	49,828
TOTAL FUNDS	<u>300,582</u>	<u>(415,167)</u>	<u>(114,585)</u>

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	138,397	(130,925)	7,472
Restricted funds			
Restricted fund	(12,200)	49,828	37,628
TOTAL FUNDS	<u>126,197</u>	<u>(81,097)</u>	<u>45,100</u>

CHESED SHEL EMES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

8. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	648,062	(778,987)	(130,925)
Restricted funds			
Restricted fund	91,381	(41,553)	49,828
TOTAL FUNDS	<u>739,443</u>	<u>(820,540)</u>	<u>(81,097)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

CHESED SHEL EMES LIMITED

England & Wales - Charity number 1144114

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30 JUNE 2022

FOR

CHESED SHEL EMES LIMITED
(A company limited by guarantee)

De Claron Ltd
Unit A
3 The Vale
LONDON
NW11 8SB

CHESED SHEL EMES LIMITED

CONTENTS OF THE ACCOUNTS
for the Year Ended 30 June 2022

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CHESED SHEL EMES LIMITED

CHARITY INFORMATION
for the Year Ended 30 June 2022

COMPANY NUMBER:	7287726
CHARITY NUMBER:	1144114
TRUSTEES:	E. Weiss C. Herman
REGISTERED OFFICE:	52 East Bank LONDON N16 5PZ
INDEPENDENT EXAMINER:	De Claron Ltd. Unit A 3 The Vale LONDON NW11 8SB
BANKERS:	HSBC 312 Seven Sisters Rd Finsbury Park LONDON N4 2AW

CHESED SHEL EMES LIMITED

REPORT OF THE TRUSTEES

for the Year Ended 30 June 2022

The trustees presents their report with the financial statements of the charity for the period ending 30 June 2022. The trustees confirm that the annual report and the financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective 1 Jan 2015.

CONSTITUTION POLICIES AND OBJECTIVES

Chesed Shel Emes Limited is a charitable company limited by guarantee as constituted on 17 June 2010.

The principal objectives of the charity are:

- Advancement of Orthodox Jewish education and Orthodox Jewish faith
- Relief of Poverty
- Management and maintenance of a burial ground for members of the Jewish faith

Staff

The charity is currently staffed by E. Weiss and C Herman. E. Weiss have served throughout the year and the power to appoint new trustees vest in the current board. All funds are raised by the trustee. The charity is seeking to appoint 2 new trustees in due course.

Funding and Activities

Chesed Shel Emes Limited is currently financed by private donations and grants. During the financial period under review Chesed Shel Emes Limited gave grants to members of the Orthodox Jewish community who were local residents or who had come from abroad.

The trustees are satisfied with the results and activities of the charity for the financial year and do not anticipate any significant changes in the forthcoming year.

Future Plans

Chesed Shel Emes Limited will be seeking additional funding from private donors and grants from charities.

Membership

Chesed Shel Emes Limited is currently not a member of any roof body or professional organisation.

RESERVE POLICY

It is the policy of the charity to distribute funds as available.

RISK ASSESSMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate their exposure to major risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law 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 profit or loss of the charity for that period. In preparing those financial statements, the trustees are required to:

CHESED SHEL EMES LIMITED

REPORT OF THE TRUSTEES

for the Year Ended 30 June 2022

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

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.

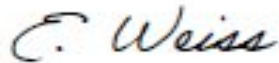
AUDITOR

The charity is exempt from an audit. In lieu of this an independent examiner's report will be prepared by De Claron Ltd.

ON BEHALF OF THE BOARD SIGNED:

Trustee

E. Weiss



21 March 2023

**INDEPENDENT EXAMINER' S REPORT TO THE MEMBERS OF
CHESED SHEL EMES LIMITED**

for the Year Ended 30 June 2022

Independent Examiner' s Report to the Trustees of Chesed Shel Emes Limited

We report on the accounts of the charity for the year ended 30 June 2022, which are set out on pages 5 to 8.

**Respective responsibilities of trustees and examiner
Staff**

The charity' s trustees are responsible for the preparation of the accounts. The charity' s trustees consider that an independent examination is required for this year under the Charities Act 2011 (the 2011 Act).

It is our responsibility to:

- examine the accounts under of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under the 2011 Act
- to state whether particular matters have come to our attention.

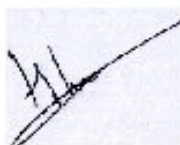
Basis of independent examiner' s report

Our 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 the trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner' s statement

The accounts were constituted from notes, information and explanation of the trustees. We found nothing unusual or suspicious in the records presented to us.

In connection with our examination, no other matter except that referred to above, has come to our attention to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



De Claron Ltd
Unit A
3 The Vale
LONDON NW11 8SB

21 March 2023

CHESED SHEL EMES LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 June 2022

	Notes	30.06.22		30.06.21	
		Unrestricted	Restricted	Unrestricted	Restricted
		Funds	Funds	Funds	Funds
		£	£	£	£
INCOME	1				
Voluntary Income					
Donations		209,201	91,381	227,891	52,550
Gift Aid Reclaimed		-	-	-	-
Investment Income					
Interest Received		-	-	-	-
Other Interests		-	-	508	-
NET INCOME	2	209,201	91,381	228,400	52,550
TOTAL INCOMING RESOURCES			300,582		280,950
RESOURCES EXPENDED					
Cost of Generated Funds					
Advertising and Promotion		-	-	-	-
Charitable Activities					
Donations		353,156	18,300	176,976	59,500
Advance Religion & Education			23,253		5,250
Governance Costs					
Accountancy		1,242	-	1,194	-
Legal and Professional Fees		19,096			
Printing, Postage, Stationery		-	-	-	-
Other Resources Expended					
Bank Charges		120	-	46	-
F & F Depreciation		-	-	-	-
Office Equipment & Maintenance		-	-	-	-
Office Rent & Bills		-	-	-	-
Telephone		-	-	-	-
TOTAL CHARITABLE EXPENDITURE		373,614	41,553	178,216	64,750
NET INCOMING RESOURCES		(164,413)	49,828	50,184	(12,200)
TOTAL INCOMING RESOURCES			(114,585)		37,984
FUNDS BROUGHT FORWARD			126,197		88,214
NET MOVEMENT IN FUNDS			11,612		126,197

The notes form part of these financial statements

CHESED SHEL EMES LIMITED
BALANCE SHEET
for the Year Ended 30 June 2022

	Notes	<u>30.06.22</u>	<u>30.06.21</u>
		£	£
FIXED ASSETS	3	-	-
CURRENT ASSETS			
Debtors		-	-
Cash in Hand and in the Bank		<u>11,612</u>	<u>126,197</u>
		11,612	126,197
CURRENT LIABILITIES			
Creditors: Amount Falling Within One Year		-	-
CURRENT ASSETS LESS CURRENT LIABILITIES:		<u>11,612</u>	<u>126,197</u>
LONG TERM LIABILITIES		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES:		<u>11,612</u>	<u>126,197</u>
TOTAL ASSETS LESS TOTAL LIABILITIES:		<u>11,612</u>	<u>126,197</u>
FUND ACCOUNT		<u>11,612</u>	<u>126,197</u>
TOTAL ASSETS:		<u>£ 11,612</u>	<u>£ 126,197</u>

The company is entitled to exemption from audit under Section 477(2) of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:


(a) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year, and its profit and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standards for Smaller Entities (effective January 2015).

ON BEHALF OF THE BOARD:

Trustee
E. Weiss



The notes form part of these financial statements

CHESED SHEL EMES LIMITED
Notes to the Financial Statements
for the Year Ended 30 June 2022

1 ACCOUNTING POLICIES

Basis of preparation of financial statements

These financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" effective 1 Jan

Charity status

The charity is a company limited by guarantee. The members of the charity are those directors and secretary named on page 1

Fund accounting

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

Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Going Concern

The accounts have been prepared on a going concern basis as the trustees consider the charity will continue to operate for a period of at least twelve months from the date of the approval of these accounts.

Tangible fixed assets

There is depreciation on office improvements at an annual rate of 25% straight line.

2 NET INCOME

During the year the trustees did not receive any remuneration, benefits in kind or reimbursement of expenses.

REPORT OF THE ACCOUNTANTS TO THE DIRECTOR
OF
CHESED SHEL EMES LIMITED
for the Year Ended 30 June 2022

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2022 set out on pages three to eight and you consider that the company is subject to an independent examination.

In accordance with your instructions, we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

De Claron Ltd
Unit A
3 The Vale
London
NW11 8SB

21 March 2023

CHESED SHEL EMES LIMITED

England & Wales - Charity number 1144114

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30 JUNE 2021

FOR

CHESED SHEL EMES LIMITED
(A company limited by guarantee)

De Claron Ltd
Unit A
3 The Vale
LONDON
NW11 8SB

CHESED SHEL EMES LIMITED

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for the Year Ended 30 June 2021

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CHESED SHEL EMES LIMITED

CHARITY INFORMATION
for the Year Ended 30 June 2021

COMPANY NUMBER:	7287726
CHARITY NUMBER:	1144114
TRUSTEES:	E. Weiss C. Herman
REGISTERED OFFICE:	52 East Bank LONDON N16 5PZ
INDEPENDENT EXAMINER:	De Claron Ltd. Unit A 3 The Vale LONDON NW11 8SB
BANKERS:	HSBC 312 Seven Sisters Rd Finsbury Park LONDON N4 2AW

CHESED SHEL EMES LIMITED

REPORT OF THE TRUSTEES

for the Year Ended 30 June 2021

The trustees presents their report with the financial statements of the charity for the period ending 30 June 2021. The trustees confirm that the annual report and the financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective 1 Jan 2015.

CONSTITUTION POLICIES AND OBJECTIVES

Chesed Shel Emes Limited is a charitable company limited by guarantee as constituted on 17 June 2010.

The principal objectives of the charity are:

- Advancement of Orthodox Jewish education and Orthodox Jewish faith
- Relief of Poverty
- Management and maintenance of a burial ground for members of the Jewish faith

Staff

The charity is currently staffed by E. Weiss and C Herman. E. Weiss have served throughout the year and the power to appoint new trustees vest in the current board. All funds are raised by the trustee. The charity is seeking to appoint 2 new trustees in due course.

Funding and Activities

Chesed Shel Emes Limited is currently financed by private donations and grants. During the financial period under review Chesed Shel Emes Limited gave grants to members of the Orthodox Jewish community who were local residents or who had come from abroad.

The trustees are satisfied with the results and activities of the charity for the financial year and do no anticipate any significant changes in the forthcoming year.

Future Plans

Chesed Shel Emes Limited will be seeking additional funding from private donors and grants from charities.

Membership

Chesed Shel Emes Limited is currently not a member of any roof body or professional organisation.

RESERVE POLICY

It is the policy of the charity to distribute funds as available.

RISK ASSESSMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate their exposure to major risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law 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 profit or loss of the charity for that period. In preparing those financial statements, the trustees are required to:

CHESED SHEL EMES LIMITED

REPORT OF THE TRUSTEES

for the Year Ended 30 June 2021

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

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.

AUDITOR

The charity is exempt from an audit. In lieu of this an independent examiner's report will be prepared by De Claron Ltd.

ON BEHALF OF THE BOARD SIGNED:

Trustee

E. Weiss



30 August 2021

**INDEPENDENT EXAMINER' S REPORT TO THE MEMBERS OF
CHESED SHEL EMES LIMITED**

for the Year Ended 30 June 2021

Independent Examiner' s Report to the Trustees of Chesed Shel Emes Limited

We report on the accounts of the charity for the year ended 30 June 2021, which are set out on pages 5 to 8.

**Respective responsibilities of trustees and examiner
Staff**

The charity' s trustees are responsible for the preparation of the accounts. The charity' s trustees consider that an independent examination is required for this year under the Charities Act 2011 (the 2011 Act).

It is our responsibility to:

- examine the accounts under of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under the 2011 Act
- to state whether particular matters have come to our attention.

Basis of independent examiner' s report

Our 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 the trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner' s statement

The accounts were constituted from notes, information and explanation of the trustees. We found nothing unusual or suspicious in the records presented to us.

In connection with our examination, no other matter except that referred to above, has come to our attention to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



De Claron Ltd
Unit A
3 The Vale
LONDON NW11 8SB

30 August 2021

CHESED SHEL EMES LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 June 2021

	Notes	30.06.21		30.06.20	
		Unrestricted	Restricted	Unrestricted	Restricted
		Funds	Funds	Funds	Funds
		£	£	£	£
INCOME	1				
Voluntary Income					
Donations		227,891	52,550	450,961	30,000
Gift Aid Reclaimed		-	-	-	-
Investment Income					
Interest Received		-	-	-	-
Other Interests		508	-	-	-
NET INCOME	2	228,400	52,550	450,961	30,000
TOTAL INCOMING RESOURCES			280,950		480,961
RESOURCES EXPENDED					
Cost of Generated Funds					
Advertising and Promotion		-	-	-	-
Charitable Activities					
Donations		176,976	59,500	366,900	25,800
Advance Religion & Education			5,250		1,200
Governance Costs					
Accountancy		1,194	-	2,166	-
Printing, Postage, Stationery		-	-	-	-
Other Resources Expended					
Bank Charges		46	-	-	-
F & F Depreciation		-	-	-	-
Office Equipment & Maintenance		-	-	-	-
Office Rent & Bills		-	-	-	-
Telephone		-	-	-	-
TOTAL CHARITABLE EXPENDITURE		178,216	64,750	369,066	27,000
NET INCOMING RESOURCES		50,184	(12,200)	81,895	3,000
TOTAL INCOMING RESOURCES			37,984		84,895
FUNDS BROUGHT FORWARD			88,214		3,319
NET MOVEMENT IN FUNDS			126,197		88,214

The notes form part of these financial statements

CHESED SHEL EMES LIMITED
BALANCE SHEET
for the Year Ended 30 June 2021

	Notes	<u>30.06.21</u>	<u>30.06.20</u>
		£	£
FIXED ASSETS	3	-	-
CURRENT ASSETS			
Debtors		-	-
Cash in Hand and in the Bank		<u>126,197</u>	<u>88,214</u>
		126,197	88,214
CURRENT LIABILITIES			
Creditors: Amount Falling Within One Year		-	-
CURRENT ASSETS LESS CURRENT LIABILITIES:		<u>126,197</u>	<u>88,214</u>
LONG TERM LIABILITIES		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES:		<u>126,197</u>	<u>88,214</u>
TOTAL ASSETS LESS TOTAL LIABILITIES:		<u>126,197</u>	<u>88,214</u>
FUND ACCOUNT		<u>126,197</u>	<u>88,214</u>
TOTAL ASSETS:		<u>£ 126,197</u>	<u>£ 88,214</u>

The company is entitled to exemption from audit under Section 477(2) of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

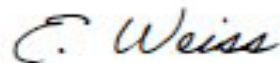
(a) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year, and its profit and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standards for Smaller Entities (effective January 2015).

ON BEHALF OF THE BOARD:

Trustee
E. Weiss



The notes form part of these financial statements

CHESED SHEL EMES LIMITED
Notes to the Financial Statements
for the Year Ended 30 June 2021

1 ACCOUNTING POLICIES

Basis of preparation of financial statements

These financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" effective 1 Jan

Charity status

The charity is a company limited by guarantee. The members of the charity are those directors and secretary named on page 1

Fund accounting

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

Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Going Concern

The accounts have been prepared on a going concern basis as the trustees consider the charity will continue to operate for a period of at least twelve months from the date of the approval of these accounts.

Tangible fixed assets

There is depreciation on office improvements at an annual rate of 25% straight line.

2 NET INCOME

During the year the trustees did not receive any remuneration, benefits in kind or reimbursement of expenses.

REPORT OF THE ACCOUNTANTS TO THE DIRECTOR
OF
CHESED SHEL EMES LIMITED
for the Year Ended 30 June 2021

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2021 set out on pages three to eight and you consider that the company is subject to an independent examination.

In accordance with your instructions, we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

De Claron Ltd
Unit A
3 The Vale
London
NW11 8SB

30 August 2021