RISE AND SHINE

England & Wales · Charity number 1144287

Details

Status	Registered
Legal form	Trust
Registered	2011-10-14
Register	View on the Charity Commission register

Contact

Address	The Brenner Community Centre 91-93 Stamford Hill London N16 5TP
Phone	02088024782

Activities

Objects: THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGION

Activities: The Principal Objects of the Charity are a) To promote and advance the education of children and young people, b) to provide facilities and programmes for children and young people for their recreation and other leisure-time occupation c) The relief of poverty.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Recreation
- **Who:** Children/young People, Elderly/old People

Geography

- Israel
- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£684,410	£586,794	£-191,550	0
2023-12-31	£869,098	£869,161	£-289,166	0
2022-12-31	£897,432	£969,178	£-289,103	0
2021-12-31	£961,554	£812,418	£-217,357	0
2020-12-31	£871,348	£1,046,639	£-366,493	0

Trustees

Name	Role	Appointed
BENZION STEINER		2011-07-21
ISRAEL ZIG		2013-02-28
MR MORDECHAI STERN		2011-10-14

Accounts

REGISTERED CHARITY NUMBER: 1144287

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

FOR

RISE AND SHINE

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

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FOR THE YEAR ENDED 31 DECEMBER 2024

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RISE AND SHINE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES	Rabbi M Steren B Steiner I Zig
PRINCIPAL ADDRESS	91-93 Stamford Hill Third Floor London N16 5TP
REGISTERED CHARITY NUMBER	1144287
INDEPENDENT EXAMINER	Venitt and Greaves Chartered Accountants 115 Craven Park Road South Tottenham London N15 6BL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 principal objects of the charity in the year under review were that of:

1) the advancement of education and religious practice for children and young people in accordance with the teachings of the Orthodox Jewish faith, and

2) the relief of poverty.

Significant activities
During the year under review, the charity provided grants to achieve its objectives of promoting the Orthodox Jewish faith for public benefit as well as other charitable purposes.

Public benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the Objectives and Activities section of the report.

Grantmaking
Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
During the period under review the charity has received donations in the sum of £684,404 (2023: £869,088) and given grants in the sum of £472,302 (2023: £682,863).

FINANCIAL REVIEW
Principal funding sources
The charity is dependent on generous donations from the donors.

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 including the possibility of providing capital assets for the needs of charitable institutions.

FUTURE PLANS
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.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
Rise and Shine is controlled by its governing document, a trust deed dated 30th June 2011 and constitutes an unincorporated charity.

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 apply suitable recruitment and training procedures.

Organisational structure
The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity and no benefits or expenses were paid in the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Approved by order of the board of trustees on 30 October 2025 and signed on its behalf by:

B Steiner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RISE AND SHINE

Independent examiner's report to the trustees of Rise and Shine
I report to the charity trustees on my examination of the accounts of Rise and Shine (the Trust) for the year ended 31 December 2024.

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

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

Independent examiner's statement
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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Malcolm Venitt, A.C.A

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

30 October 2025

RISE AND SHINE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	684,404	869,088
Investment income	3	6	10
Total		684,410	869,098
EXPENDITURE ON			
Charitable activities	4		
Donations and grants			
		583,556	854,446
Other		3,238	14,715
Total		586,794	869,161
NET INCOME/(EXPENDITURE)		97,616	(63)
RECONCILIATION OF FUNDS			
Total funds brought forward		(289,166)	(289,103)
TOTAL FUNDS CARRIED FORWARD		(191,550)	(289,166)

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
FIXED ASSETS			
Tangible assets	9	2,950	3,471
CURRENT ASSETS			
Debtors	10	130,000	138,000
Cash at bank		3,907	24,987
		133,907	162,987
CREDITORS			
Amounts falling due within one year	11	(328,407)	(455,624)
NET CURRENT ASSETS/(LIABILITIES)		(194,500)	(292,637)
TOTAL ASSETS LESS CURRENT LIABILITIES		(191,550)	(289,166)
NET ASSETS/(LIABILITIES)		(191,550)	(289,166)
FUNDS	13		
Unrestricted funds		(191,550)	(289,166)
TOTAL FUNDS		(191,550)	(289,166)

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2025 and were signed on its behalf by:

M Steren - Trustee

RISE AND SHINE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	(14,681)	27,570
Interest paid		(838)	(964)
Net cash (used in)/provided by operating activities		(15,519)	26,606
Cash flows from investing activities			
Interest received		6	10
Net cash provided by investing activities		6	10
Cash flows from financing activities			
Loan repayments in year		(5,567)	(5,581)
Net cash used in financing activities		(5,567)	(5,581)
Change in cash and cash equivalents in the reporting period		(21,080)	21,035
Cash and cash equivalents at the beginning of the reporting period		24,987	3,952
Cash and cash equivalents at the end of the reporting period		3,907	24,987

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24	31.12.23
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	97,616	(63)
Adjustments for:		
Depreciation charges	521	613
Interest received	(6)	(10)
Interest paid	838	964
Decrease/(increase) in debtors	8,000	(108,000)
(Decrease)/increase in creditors	(121,650)	134,066
Net cash (used in)/provided by operations	(14,681)	27,570

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	24,987	(21,080)	3,907
	24,987	(21,080)	3,907
Debt			
Debts falling due within 1 year	(36,535)	5,568	(30,967)
	(36,535)	5,568	(30,967)
Total	(11,548)	(15,512)	(27,060)

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of financial statement requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	684,404	869,088

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	6	10

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£	£
Donations and grants				
	111,126	472,302	128	583,556

5. GRANTS PAYABLE

	31.12.24	31.12.23
	£	£
Donations and grants		
	472,302	682,863

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	-	2,400	2,400
Donations and grants			
	128	-	128
	128	2,400	2,528

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	869,088
Investment income	10
Total	869,098
EXPENDITURE ON	
Charitable activities	
Donations and grants	854,446
Other	14,715
Total	869,161
NET INCOME/(EXPENDITURE)	(63)
RECONCILIATION OF FUNDS	
Total funds brought forward	(289,103)
TOTAL FUNDS CARRIED FORWARD	(289,166)

continued...

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2024 and 31 December 2024	10,827
DEPRECIATION	
At 1 January 2024	7,356
Charge for year	521
At 31 December 2024	7,877
NET BOOK VALUE	
At 31 December 2024	2,950
At 31 December 2023	3,471

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other debtors	130,000	138,000

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Bank loans and overdrafts (see note 12)	30,967	36,535
Other creditors	297,440	419,089
	328,407	455,624

12. LOANS

An analysis of the maturity of loans is given below:

	31.12.24 £	31.12.23 £
Amounts falling due within one year on demand:		
Bank loans	30,967	36,535

Included within creditors due after more than one year is the amount of £30,967 (2023: £36,535) due under the Bounce Back Loan Scheme (BBLS). This loan is unsecured, guaranteed by the government, and attracts an interest rate of 2.5% after the interest-free period in the first year.

continued...

13. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	(289,166)	97,616	(191,550)
TOTAL FUNDS	(289,166)	97,616	(191,550)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	684,410	(586,794)	97,616
TOTAL FUNDS	684,410	(586,794)	97,616

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	(289,103)	(63)	(289,166)
TOTAL FUNDS	(289,103)	(63)	(289,166)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	869,098	(869,161)	(63)
TOTAL FUNDS	869,098	(869,161)	(63)

continued...

13. MOVEMENT IN FUNDS - continued

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

	At 1.1.23	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	(289,103)	97,553	(191,550)
TOTAL FUNDS	(289,103)	97,553	(191,550)

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	1,553,508	(1,455,955)	97,553
TOTAL FUNDS	1,553,508	(1,455,955)	97,553

14. RELATED PARTY DISCLOSURES

Included within other creditors is the amount of £240,450 (2023: £240,450) which represents the amount owed to the company by Vishnitz Girls School Limited. The charity and Vishnitz Girls School Limited share a common trustee.

Accounts

REGISTERED CHARITY NUMBER: 1144287

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

FOR

RISE AND SHINE

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

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FOR THE YEAR ENDED 31 DECEMBER 2023

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RISE AND SHINE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES	Rabbi M Steren B Steiner I Zig
PRINCIPAL ADDRESS	85 Moundfield Road Stamford Hill London N16 6TD
REGISTERED CHARITY NUMBER	1144287
INDEPENDENT EXAMINER	Venitt and Greaves Chartered Accountants 115 Craven Park Road South Tottenham London N15 6BL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 principal objects of the charity in the year under review were that of:

1) the advancement of education and religious practice for children and young people in accordance with the teachings of the Orthodox Jewish faith, and

2) the relief of poverty.

Significant activities
During the year under review, the charity provided grants to achieve its objectives of promoting the Orthodox Jewish faith for public benefit as well as other charitable purposes.

Public benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the Objectives and Activities section of the report.

Grantmaking
Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
During the period under review the charity has received donations in the sum of £869,088 (2022: £897,432) and given grants in the sum of £682,863 (2022: £963,033).

FINANCIAL REVIEW
Principal funding sources
The charity is dependent on generous donations from the donors.

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 including the possibility of providing capital assets for the needs of charitable institutions.

FUTURE PLANS
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.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
Rise and Shine is controlled by its governing document, a trust deed dated 30th June 2011 and constitutes an unincorporated charity.

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 apply suitable recruitment and training procedures.

Organisational structure
The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity and no benefits or expenses were paid in the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Approved by order of the board of trustees on 30 October 2024 and signed on its behalf by:

B Steiner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RISE AND SHINE

Independent examiner's report to the trustees of Rise and Shine
I report to the charity trustees on my examination of the accounts of Rise and Shine (the Trust) for the year ended 31 December 2023.

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

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

Independent examiner's statement
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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Malcolm Venitt, A.C.A

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

30 October 2024

RISE AND SHINE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	869,088	897,432
Investment income	3	10	-
Total		869,098	897,432
EXPENDITURE ON			
Charitable activities	4		
Donations and grants			
		854,446	965,606
Other		14,715	3,572
Total		869,161	969,178
NET INCOME/(EXPENDITURE)		(63)	(71,746)
RECONCILIATION OF FUNDS			
Total funds brought forward		(289,103)	(217,357)
TOTAL FUNDS CARRIED FORWARD		(289,166)	(289,103)

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS			
Tangible assets	9	3,471	4,084
CURRENT ASSETS			
Debtors	10	138,000	30,000
Cash at bank		24,987	3,952
		162,987	33,952
CREDITORS			
Amounts falling due within one year	11	(455,624)	(327,139)
NET CURRENT ASSETS/(LIABILITIES)		(292,637)	(293,187)
TOTAL ASSETS LESS CURRENT LIABILITIES		(289,166)	(289,103)
NET ASSETS/(LIABILITIES)		(289,166)	(289,103)
FUNDS	13		
Unrestricted funds		(289,166)	(289,103)
TOTAL FUNDS		(289,166)	(289,103)

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2024 and were signed on its behalf by:

M Steren - Trustee

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	27,570	(152,326)
Interest paid		(964)	(1,626)
Net cash provided by/(used in) operating activities		26,606	(153,952)
Cash flows from investing activities			
Interest received		10	-
Net cash provided by investing activities		10	-
Cash flows from financing activities			
New loans in year		-	42,116
Loan repayments in year		(5,581)	-
Net cash (used in)/provided by financing activities		(5,581)	42,116
Change in cash and cash equivalents in the reporting period		21,035	(111,836)
Cash and cash equivalents at the beginning of the reporting period		3,952	115,788
Cash and cash equivalents at the end of the reporting period		24,987	3,952

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.23	31.12.22
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(63)	(71,746)
Adjustments for:		
Depreciation charges	613	720
Interest received	(10)	-
Interest paid	964	1,626
Increase in debtors	(108,000)	(30,000)
Increase/(decrease) in creditors	134,066	(52,926)
Net cash provided by/(used in) operations	27,570	(152,326)

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	3,952	21,035	24,987
	3,952	21,035	24,987
Debt			
Debts falling due within 1 year	(42,116)	5,581	(36,535)
	(42,116)	5,581	(36,535)
Total	(38,164)	26,616	(11,548)

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of financial statement requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	15% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

continued...

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Donations	869,088	897,432

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	10	-

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 5)	Totals
	£	£	£
Donations and grants			
	171,583	682,863	854,446

5. GRANTS PAYABLE

	31.12.23	31.12.22
	£	£
Donations and grants		
	682,863	963,033

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	143	13,608	13,751

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	897,432
EXPENDITURE ON	
Charitable activities	
Donations and grants	965,606
Other	3,572
Total	969,178
NET INCOME/(EXPENDITURE)	(71,746)
RECONCILIATION OF FUNDS	
Total funds brought forward	(217,357)
TOTAL FUNDS CARRIED FORWARD	(289,103)

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2023 and 31 December 2023	10,827
DEPRECIATION	
At 1 January 2023	6,743
Charge for year	613
At 31 December 2023	7,356
NET BOOK VALUE	
At 31 December 2023	3,471
At 31 December 2022	4,084

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	138,000	30,000

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Bank loans and overdrafts (see note 12)	36,535	42,116
Other creditors	419,089	285,023
	455,624	327,139

12. LOANS

An analysis of the maturity of loans is given below:

	31.12.23	31.12.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	36,535	42,116

Included within creditors due after more than one year is the amount of £36,535 (2022: £42,116) due under the Bounce Back Loan Scheme (BBLS). This loan is unsecured, guaranteed by the government, and attracts an interest rate of 2.5% after the interest free period in the first year.

13. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	(289,103)	(63)	(289,166)
TOTAL FUNDS	(289,103)	(63)	(289,166)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	869,098	(869,161)	(63)
TOTAL FUNDS	869,098	(869,161)	(63)

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	(217,357)	(71,746)	(289,103)
TOTAL FUNDS	(217,357)	(71,746)	(289,103)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	897,432	(969,178)	(71,746)
TOTAL FUNDS	897,432	(969,178)	(71,746)

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	(217,357)	(71,809)	(289,166)
TOTAL FUNDS	(217,357)	(71,809)	(289,166)

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	1,766,530	(1,838,339)	(71,809)
TOTAL FUNDS	1,766,530	(1,838,339)	(71,809)

continued...

14. RELATED PARTY DISCLOSURES

Included within other creditors is the amount of £240,450 (2022: £180,450) which represents the amount owed to the company by Vishnitz Girls School Limited. The charity and Vishnitz Girls School Limited share a common trustee.

Accounts

REGISTERED CHARITY NUMBER: 1144287

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

FOR

RISE AND SHINE

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

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FOR THE YEAR ENDED 31 DECEMBER 2022

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES	Rabbi M Steren B Steiner I Zig
PRINCIPAL ADDRESS	85 Moundfield Road Stamford Hill London N16 6TD
REGISTERED CHARITY NUMBER	1144287
INDEPENDENT EXAMINER	Venitt and Greaves Chartered Accountants 115 Craven Park Road South Tottenham London N15 6BL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 principal objects of the charity in the year under review were that of:

1) the advancement of education and religious practice for children and young people in accordance with the teachings of the Orthodox Jewish faith, and

2) the relief of poverty.

Significant activities
During the year under review, the charity provided grants to achieve its objectives of promoting the Orthodox Jewish faith for public benefit as well as other charitable purposes.

Public benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the Objectives and Activities section of the report.

Grantmaking
Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
During the period under review the charity has received donations in the sum of £897,432 (2021: £961,554) and given grants in the sum of £963,033 (2021: £807,602).

FINANCIAL REVIEW
Principal funding sources
The charity is dependent on generous donations from the donors.

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 including the possibility of providing capital assets for the needs of charitable institutions.

FUTURE PLANS
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.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
Rise and Shine is constituted by trust deed dated 30th June 2011.

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 apply suitable recruitment and training procedures.

Organisational structure
The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in thecharity and no benefits or expenses were paid in the year.

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.

Approved by order of the board of trustees on 7 September 2023 and signed on its behalf by:

B Steiner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RISE AND SHINE

Independent examiner's report to the trustees of Rise and Shine

I report to the charity trustees on my examination of the accounts of Rise and Shine (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Malcolm Venitt, A.C.A

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

7 September 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	897,432	961,554
EXPENDITURE ON			
Charitable activities	3		
Donations and grants			
		965,606	808,450
Other		3,572	3,968
Total		969,178	812,418
NET INCOME/(EXPENDITURE)		(71,746)	149,136
RECONCILIATION OF FUNDS			
Total funds brought forward		(217,357)	(366,493)
TOTAL FUNDS CARRIED FORWARD		(289,103)	(217,357)

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
FIXED ASSETS			
Tangible assets	8	4,084	4,804
CURRENT ASSETS			
Debtors	9	30,000	-
Cash at bank		3,952	115,788
		33,952	115,788
CREDITORS			
Amounts falling due within one year	10	(327,139)	(337,949)
NET CURRENT ASSETS/(LIABILITIES)		(293,187)	(222,161)
TOTAL ASSETS LESS CURRENT LIABILITIES		(289,103)	(217,357)
NET ASSETS/(LIABILITIES)		(289,103)	(217,357)
FUNDS	12		
Unrestricted funds		(289,103)	(217,357)
TOTAL FUNDS		(289,103)	(217,357)

The financial statements were approved by the Board of Trustees and authorised for issue on 7 September 2023 and were signed on its behalf by:

M Steren - Trustee

RISE AND SHINE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	(152,326)	107,528
Interest paid		(1,626)	-
Net cash (used in)/provided by operating activities		(153,952)	107,528
Cash flows from financing activities			
New loans in year		42,116	-
Net cash provided by financing activities		42,116	-
Change in cash and cash equivalents in the reporting period		(111,836)	107,528
Cash and cash equivalents at the beginning of the reporting period		115,788	8,260
Cash and cash equivalents at the end of the reporting period		3,952	115,788

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.22	31.12.21
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(71,746)	149,136
Adjustments for:		
Depreciation charges	720	848
Interest paid	1,626	-
Increase in debtors	(30,000)	-
Decrease in creditors	(52,926)	(42,456)
Net cash (used in)/provided by operations	(152,326)	107,528

2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank	115,788	(111,836)	3,952
	115,788	(111,836)	3,952
Debt			
Debts falling due within 1 year	-	(42,116)	(42,116)
	-	(42,116)	(42,116)
Total	115,788	(153,952)	(38,164)

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of financial statement requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	15% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	897,432	961,554

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 4)	Support costs (see note 5)	Totals
	£	£	£	£
Donations and grants				
	720	963,033	1,853	965,606

4. GRANTS PAYABLE

	31.12.22	31.12.21
	£	£
Donations and grants		
	963,033	807,602

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	146	1,800	1,946
Donations and grants			
	-	1,853	1,853
	146	3,653	3,799

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	961,554
EXPENDITURE ON	
Charitable activities	
Donations and grants	808,450
Other	3,968
Total	812,418
NET INCOME	149,136
RECONCILIATION OF FUNDS	
Total funds brought forward	(366,493)
TOTAL FUNDS CARRIED FORWARD	(217,357)

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2022 and 31 December 2022	10,827
DEPRECIATION	
At 1 January 2022	6,023
Charge for year	720
At 31 December 2022	6,743
NET BOOK VALUE	
At 31 December 2022	4,084
At 31 December 2021	4,804

 continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	30,000	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans and overdrafts (see note 11)	42,116	-
Other creditors	285,023	337,949
	327,139	337,949

11. LOANS

An analysis of the maturity of loans is given below:

	31.12.22	31.12.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	42,116	-

12. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	(217,357)	(71,746)	(289,103)
TOTAL FUNDS	(217,357)	(71,746)	(289,103)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	897,432	(969,178)	(71,746)
TOTAL FUNDS	897,432	(969,178)	(71,746)

 continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	(366,493)	149,136	(217,357)
TOTAL FUNDS	(366,493)	149,136	(217,357)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	961,554	(812,418)	149,136
TOTAL FUNDS	961,554	(812,418)	149,136

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	(366,493)	77,390	(289,103)
TOTAL FUNDS	(366,493)	77,390	(289,103)

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	1,858,986	(1,781,596)	77,390
TOTAL FUNDS	1,858,986	(1,781,596)	77,390

continued...

13. RELATED PARTY DISCLOSURES

Creditors include the sum of £180,450 (2020: £180,450) owed to Vishnitz Girls School Ltd, a charity with common trustees.

Accounts

REGISTERED CHARITY NUMBER: 1144287

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

FOR

RISE AND SHINE

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

RISE AND SHINE

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FOR THE YEAR ENDED 31 DECEMBER 2021

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES	Rabbi M Steren B Steiner I Zig
PRINCIPAL ADDRESS	85 Moundfield Road Stamford Hill London N16 6TD
REGISTERED CHARITY NUMBER	1144287
INDEPENDENT EXAMINER	Venitt and Greaves Chartered Accountants 115 Craven Park Road South Tottenham London N15 6BL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The principal objects of the charity in the year under review were that of:

1) the advancement of education and religious practice for children and young people in accordance with the teachings of the Orthodox Jewish faith, and

2) the relief of poverty.

Significant activities
During the year under review, the charity provided grants to achieve its objectives of promoting the Orthodox Jewish faith for public benefit as well as other charitable purposes.

Public benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the Objectives and Activities section of the report.

Grantmaking
Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
During the period under review the charity has received donations in the sum of £961,554 (2020: £871,348) and given grants in the sum of £807,602 (2020: £1,044,022).

FINANCIAL REVIEW
Principal funding sources
The charity is dependent on generous donations from the donors.

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 including the possibility of providing capital assets for the needs of charitable institutions.

FUTURE PLANS
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.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
Rise and Shine is constituted by trust deed dated 30th June 2011.

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 apply suitable recruitment and training procedures.

Organisational structure
The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in thecharity and no benefits or expenses were paid in the year.

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.

Approved by order of the board of trustees on 31 October 2022 and signed on its behalf by:

B Steiner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RISE AND SHINE

Independent examiner's report to the trustees of Rise and Shine
I report to the charity trustees on my examination of the accounts of Rise and Shine (the Trust) for the year ended 31 December 2021.

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

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

Independent examiner's statement
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 registered member of A.C.A which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Malcolm Venitt
A.C.A
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

31 October 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Year ended 31.12.21 Unrestricted fund £	Period 1.12.19 to 31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	961,554	871,348
EXPENDITURE ON			
Charitable activities	3		
Donations and grants			
		808,450	1,046,459
Other		3,968	180
Total		812,418	1,046,639
NET INCOME/(EXPENDITURE)		149,136	(175,291)
RECONCILIATION OF FUNDS			
Total funds brought forward		(366,493)	(191,202)
TOTAL FUNDS CARRIED FORWARD		(217,357)	(366,493)

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
FIXED ASSETS			
Tangible assets	8	4,804	5,652
CURRENT ASSETS			
Cash at bank		115,788	8,260
CREDITORS			
Amounts falling due within one year	9	(337,949)	(380,405)
NET CURRENT ASSETS/(LIABILITIES)		(222,161)	(372,145)
TOTAL ASSETS LESS CURRENT LIABILITIES		(217,357)	(366,493)
NET ASSETS/(LIABILITIES)		(217,357)	(366,493)
FUNDS	10		
Unrestricted funds		(217,357)	(366,493)
TOTAL FUNDS		(217,357)	(366,493)

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2022 and were signed on its behalf by:

M Steren - Trustee

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Year ended 31.12.21 £	Period 1.12.19 to 31.12.20 £
Cash flows from operating activities			
Cash generated from operations	1	107,528	(12,123)
Net cash provided by/(used in) operating activities		107,528	(12,123)
Change in cash and cash equivalents in the reporting period		107,528	(12,123)
Cash and cash equivalents at the beginning of the reporting period		8,260	20,383
Cash and cash equivalents at the end of the reporting period		115,788	8,260

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year ended 31.12.21 £	Period 1.12.19 to 31.12.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	149,136	(175,291)
Adjustments for:		
Depreciation charges	848	997
(Decrease)/increase in creditors	(42,456)	162,171
Net cash provided by/(used in) operations	107,528	(12,123)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank	8,260	107,528	115,788
	8,260	107,528	115,788
Total	8,260	107,528	115,788

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of financial statement requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

continued...

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. DONATIONS AND LEGACIES

	Year ended 31.12.21 £	Period 1.12.19 to 31.12.20 £
Donations	961,554	871,348

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Totals £
Donations and grants			
	848	807,602	808,450

4. GRANTS PAYABLE

	Year ended 31.12.21 £	Period 1.12.19 to 31.12.20 £
Donations and grants		
	807,602	1,044,022

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other resources expended	168	3,800	3,968

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the period ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the period ended 31 December 2020.

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	871,348
EXPENDITURE ON	
Charitable activities	
Donations and grants	
	1,046,459
Other	180
Total	1,046,639
NET INCOME/(EXPENDITURE)	(175,291)
RECONCILIATION OF FUNDS	
Total funds brought forward	(191,202)
TOTAL FUNDS CARRIED FORWARD	(366,493)

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2021 and 31 December 2021	10,827
DEPRECIATION	
At 1 January 2021	5,175
Charge for year	848
At 31 December 2021	6,023
NET BOOK VALUE	
At 31 December 2021	4,804
At 31 December 2020	5,652

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	337,949	380,405

10. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	(366,493)	149,136	(217,357)
TOTAL FUNDS	(366,493)	149,136	(217,357)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	961,554	(812,418)	149,136
TOTAL FUNDS	961,554	(812,418)	149,136

Comparatives for movement in funds

	At 1.12.19	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	(191,202)	(175,291)	(366,493)
TOTAL FUNDS	(191,202)	(175,291)	(366,493)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	871,348	(1,046,639)	(175,291)
TOTAL FUNDS	871,348	(1,046,639)	(175,291)

 continued...

11. RELATED PARTY DISCLOSURES

Creditors include the sum of £180,450 (2020: £180,450) owed to Vishnitz Girls School Ltd, a charity with common trustees.

Accounts

REGISTERED CHARITY NUMBER: 1144287

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 1 DECEMBER 2019 TO 31 DECEMBER 2020

FOR

RISE AND SHINE

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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 DECEMBER 2019 TO 31 DECEMBER 2020

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 1 DECEMBER 2019 TO 31 DECEMBER 2020

TRUSTEES	Rabbi M Stern B Steiner I Zig
PRINCIPAL ADDRESS	85 Moundfield Road Stamford Hill London N16 6TD
REGISTERED CHARITY NUMBER	1144287
INDEPENDENT EXAMINER	Venitt and Greaves Chartered Accountants 115 Craven Park Road South Tottenham London N15 6BL

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 DECEMBER 2019 TO 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the period 1 December 2019 to 31 December 2020. 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 principal activities of the charity in the year under review were that of the advancement of education and religious practice for children and young people in accordance with the teachings of the Orthodox Jewish faith,and the relief of poverty.

Significant activities

During the period under review the charity has received donations in the sum of £871,349 (2019: £708,836) and given grants in the sum of £1,044,022 (2019: £995,537).

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the Objectives and Activities section of the report.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

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 including the possibility of providing capital assets for the needs of charitable institutions.

FUTURE PLANS

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rise and Shine is constituted by trust deed dated 30th June 2011.

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 apply 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.

Approved by order of the board of trustees on 31 October 2021 and signed on its behalf by:

B Steiner - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RISE AND SHINE

Independent examiner's report to the trustees of Rise and Shine
I report to the charity trustees on my examination of the accounts of Rise and Shine (the Trust) for the period 1 December 2019 to 31 December 2020.

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

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

Independent examiner's statement
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 registered member of A.C.A which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Malcolm Venitt
A.C.A
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

31 October 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 DECEMBER 2019 TO 31 DECEMBER 2020

	Notes	Period 1.12.19 to 31.12.20 Unrestricted fund £	Year ended 30.11.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	871,348	708,835
EXPENDITURE ON			
Charitable activities	3		
Governing cost			
		997	2,613
Donations and grants			
		1,045,462	995,537
Other		180	139
Total		1,046,639	998,289
NET INCOME/(EXPENDITURE)		(175,291)	(289,454)
RECONCILIATION OF FUNDS			
Total funds brought forward		(191,202)	98,252
TOTAL FUNDS CARRIED FORWARD		(366,493)	(191,202)

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020

	Notes	31.12.20 Unrestricted fund £	30.11.19 Total funds £
FIXED ASSETS			
Tangible assets	8	5,652	6,649
CURRENT ASSETS			
Cash at bank		8,260	20,383
CREDITORS			
Amounts falling due within one year	9	(380,405)	(218,234)
NET CURRENT ASSETS/(LIABILITIES)		(372,145)	(197,851)
TOTAL ASSETS LESS CURRENT LIABILITIES		(366,493)	(191,202)
NET ASSETS/(LIABILITIES)		(366,493)	(191,202)
FUNDS	10		
Unrestricted funds		(366,493)	(191,202)
TOTAL FUNDS		(366,493)	(191,202)

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2021 and were signed on its behalf by:

M Stern - Trustee

The notes form part of these financial statements

STATEMENT OF CASH FLOWS
FOR THE PERIOD 1 DECEMBER 2019 TO 31 DECEMBER 2020

	Notes	Period 1.12.19 to 31.12.20 £	Year ended 30.11.19 £
Cash flows from operating activities			
Cash generated from operations	1	(12,123)	14,346
Net cash (used in)/provided by operating activities		(12,123)	14,346
Change in cash and cash equivalents in the reporting period		(12,123)	14,346
Cash and cash equivalents at the beginning of the reporting period		20,383	6,037
Cash and cash equivalents at the end of the reporting period		8,260	20,383

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE PERIOD 1 DECEMBER 2019 TO 31 DECEMBER 2020

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 1.12.19 to 31.12.20 £	Year ended 30.11.19 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(175,291)	(289,454)
Adjustments for:		
Depreciation charges	997	1,173
Decrease in debtors	-	85,532
Increase in creditors	162,171	217,095
Net cash (used in)/provided by operations	(12,123)	14,346

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.12.19 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank	20,383	(12,123)	8,260
	20,383	(12,123)	8,260
Total	20,383	(12,123)	8,260

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty
The preparation of financial statement requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 DECEMBER 2019 TO 31 DECEMBER 2020

2. DONATIONS AND LEGACIES

	Period 1.12.19 to 31.12.20 £	Year ended 30.11.19 £
Donations	871,348	708,835

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Governing cost	997	-	-	997
Donations and grants	-	1,044,022	1,440	1,045,462
	997	1,044,022	1,440	1,046,459

4. GRANTS PAYABLE

	Period 1.12.19 to 31.12.20 £	Year ended 30.11.19 £
Donations and grants	1,044,022	995,537

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other resources expended	180	-	180
Donations and grants	-	1,440	1,440
	180	1,440	1,620

continued...

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2020 nor for the year ended 30 November 2019.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2020 nor for the year ended 30 November 2019.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	708,835
EXPENDITURE ON	
Charitable activities	
Governing cost	2,613
Donations and grants	995,537
Other	139
Total	998,289
NET INCOME/(EXPENDITURE)	(289,454)
RECONCILIATION OF FUNDS	
Total funds brought forward	98,252
TOTAL FUNDS CARRIED FORWARD	(191,202)

continued...

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 December 2019 and 31 December 2020	10,827
DEPRECIATION	
At 1 December 2019	4,178
Charge for year	997
At 31 December 2020	5,175
NET BOOK VALUE	
At 31 December 2020	5,652
At 30 November 2019	6,649

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	30.11.19 £
Other creditors	380,405	218,234

10. MOVEMENT IN FUNDS

	At 1.12.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	(191,202)	(175,291)	(366,493)
TOTAL FUNDS	(191,202)	(175,291)	(366,493)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	871,348	(1,046,639)	(175,291)
TOTAL FUNDS	871,348	(1,046,639)	(175,291)

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.18 £	Net movement in funds £	At 30.11.19 £
Unrestricted funds			
General fund	98,252	(289,454)	(191,202)
TOTAL FUNDS	98,252	(289,454)	(191,202)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	708,835	(998,289)	(289,454)
TOTAL FUNDS	708,835	(998,289)	(289,454)

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2020.