

REGISTERED COMPANY NUMBER: 08075691 (England and Wales)
REGISTERED CHARITY NUMBER: 1154626

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2023
FOR
CHASDEI DOVID

H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

CHASDEI DOVID

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 9

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 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 31st May 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 advancement of Education in the Orthodox Jewish Religion and the relief of poverty amongst members of the Jewish Faith. The support of the Jewish community with regards to relief of sickness only for the particular sicknesses and diseases that arise and are more common within the Jewish community.

Public benefit

The trustees have carefully considered the public benefit requirements and their duty to ensure that they are compliant with them. They feel that the activities as detailed below, more than adequately, satisfy the public benefit requirement.

The trustees will continue to operate within the confines of the charity's objectives namely in the respect of supporting the Jewish community, with regards to relief of sicknesses and diseases that arise and are more common to the Jewish community.

The trustees will identify communities which require assistance and will support them accordingly and stipulate how these monies should be spent and will constantly monitor the effectiveness of the allocation of the resources extended through the funding.

The trustees are of the opinion that this latter method of funding combines both objectives of the charity such that through the funding, the sick within the communities will be reached and supported.

FINANCIAL REVIEW

The Statement of Financial Activities shows a net deficit for the year of £2,708 (2022 : Surplus of £1,498). The reserves stood at £1,850 (2022 £4,558) all of which were cash reserves.

FUTURE PLANS

We are confident that our supporters will provide us with contributions at a level to support the objects of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a 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

All directors of the company are Trustees of the charity, and there are no other Trustees. All Trustees named on the information sheet served throughout the year. The Board has the power to appoint additional Trustees as it considers fit to do so.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08075691 (England and Wales)

Registered Charity number

1154626

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MAY 2023**

Registered office

923 Finchley Road
Golders Green
London
NW11 7PE

Trustees

J J Joseph
A Kahan
M J Davis

Independent Examiner

H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6th May 2024 and signed on its behalf by:

A Kahan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHASDEI DOVID**

Independent examiner's report to the trustees of Chasdei Dovid ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 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

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.

Howard L. Morris

H. Morris & Co
56 Parkside Drive
Edgware
Middlesex
HA8 8JX

Date: May 2024

CHASDEI DOVID

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		30,629	39,131
EXPENDITURE ON			
Charitable activities	2		
General		33,337	37,633
NET INCOME/(EXPENDITURE)		(2,708)	1,498
RECONCILIATION OF FUNDS			
Total funds brought forward		4,558	3,060
TOTAL FUNDS CARRIED FORWARD		1,850	4,558

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31ST MAY 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank		1,850	4,558
NET CURRENT ASSETS		<u>1,850</u>	<u>4,558</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,850</u>	<u>4,558</u>
NET ASSETS		<u>1,850</u>	<u>4,558</u>
FUNDS	5		
Unrestricted funds		<u>1,850</u>	<u>4,558</u>
TOTAL FUNDS		<u>1,850</u>	<u>4,558</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 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 6th May 2024 and were signed on its behalf by:

A Kahan - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 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.

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. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Totals £
General	273	33,064	33,337
	<u>273</u>	<u>33,064</u>	<u>33,337</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	39,131
	<u> </u>
EXPENDITURE ON	
Charitable activities	
General	37,633
	<u> </u>
NET INCOME	1,498
RECONCILIATION OF FUNDS	
Total funds brought forward	3,060
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u><u>4,558</u></u>

5. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	4,558	(2,708)	1,850
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>4,558</u></u>	<u><u>(2,708)</u></u>	<u><u>1,850</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,629	(33,337)	(2,708)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>30,629</u></u>	<u><u>(33,337)</u></u>	<u><u>(2,708)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2023

5. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	3,060	1,498	4,558
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,060</u>	<u>1,498</u>	<u>4,558</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,131	(37,633)	1,498
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,131</u>	<u>(37,633)</u>	<u>1,498</u>

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

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	3,060	(1,210)	1,850
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,060</u>	<u>(1,210)</u>	<u>1,850</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,760	(70,970)	(1,210)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>69,760</u>	<u>(70,970)</u>	<u>(1,210)</u>

CHASDEI DOVID

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2023**

6. RELATED PARTY DISCLOSURES

Included in donations are grants received from Zichron Refoel , totalling £6,000 (2022 : £4,000) a charity which has Trustees in common with Chasdei Dovid.