

# THE KATZ FAMILY CHARITABLE TRUST

England & Wales · Charity number 1170050

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2016-11-07

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

## Contact

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**Address** 45 Brampton Grove  
London  
NW4 4AH

**Phone** 02082035288

## Activities

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**Objects:** (1) THE ADVANCEMENT OF THE JEWISH RELIGION(2) TO SUPPORT CHARITIES PROVIDING CHARITABLE SERVICES TO THE JEWISH COMMUNITY(3) SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE TO SUPPORT.

**Activities:** Advancement of the Jewish Religion, support charities providing services to the Jewish community and other charitable purposes at the trustees discretion.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£48,050	£59,943	-	-
2024-04-05	£76,459	£51,594	-	-
2023-04-05	£31,985	£46,261	-	-
2022-04-05	£55,975	£48,995	-	-
2021-04-05	£42,125	£41,252	-	-

## Trustees

Name	Role	Appointed
Ashley Katz	Chair	2016-06-26
Karina Katz		2016-06-26

**THE KATZ FAMILY CHARITABLE TRUST**

England & Wales - Charity number 1170050

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1170050**

**THE KATZ FAMILY CHARITABLE TRUST  
UNAUDITED FINANCIAL STATEMENTS  
5 APRIL 2025**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**THE KATZ FAMILY CHARITABLE TRUST**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2025**

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**THE KATZ FAMILY CHARITABLE TRUST**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 5 APRIL 2025**

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	The Katz Family Charitable Trust
<b>Charity registration number</b>	1170050
<b>Principal office</b>	45 Brampton Grove London NW4 4AH
<b>The trustees</b>	Karina Katz Ashley Katz
<b>Independent examiner</b>	Dov Harris FCA New Burlington House 1075 Finchley Road LONDON NW11 0PU

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as a charitable trust, and is therefore governed by its Trust Deed dated 26 June 2016.

The day-to-day affairs of the charity are administered by trustees. None of the trustees have any beneficial interest in the charity.

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

**OBJECTIVES AND ACTIVITIES**

The charity's objectives and its principal activities continue to be that of providing grants for the advancement of the Jewish religion, to support charities providing charitable services to the Jewish community and other charitable purposes as the trustees may from time to time decide to support.

The charity receives income from donations which it utilises in the provision and distribution of grants and donations to assist charities whose objectives are in line with this charity.

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 in planning future activities and setting the grant making policy for the year.

**ACHIEVEMENTS AND PERFORMANCE**

During the year the charity continued its philanthropic activities in support of religious, educational and other charitable institutions and, aggregate donations in the sum of £58,803 (2024: £50,454) were paid in the year to 5 April 2025.

The financial results of the charity's activities for the year ended 5 April 2025 are fully reflected in the attached financial statements together with the notes thereon.

**THE KATZ FAMILY CHARITABLE TRUST**

**TRUSTEES' ANNUAL REPORT *(continued)***

**YEAR ENDED 5 APRIL 2025**

**FINANCIAL REVIEW**

**Reserve Policy**

It is the policy of the charity to maintain unrestricted funds, at a level which trustees think appropriate, after considering the future commitments of the charity and the likely costs of the charity for the next year.

As at 5 April 2025 the charity has total funds of £10,012, all of which are unrestricted funds.

**Grant making policy**

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

**PRINCIPAL RISKS AND UNCERTAINTIES**

**Risk Management**

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

**PLANS FOR FUTURE PERIODS**

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.

The trustees' annual report was approved on 30 May 2025 and signed on behalf of the board of trustees by:

Signed by:  
  
3D86DE84A729411...

**ASHLEY KATZ**

Trustee

**THE KATZ FAMILY CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KATZ**  
**FAMILY CHARITABLE TRUST**  
**YEAR ENDED 5 APRIL 2025**

I report to the trustees on my examination of the financial statements of The Katz Family Charitable Trust ('the charity') for the year ended 5 April 2025.

**RESPONSIBILITIES AND BASIS OF REPORT**

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

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

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

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



**DOV HARRIS FCA**  
Independent Examiner

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

30 May 2025

**THE KATZ FAMILY CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 5 APRIL 2025**

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>				
Donations and legacies	4	48,050	48,050	76,459
<b>TOTAL INCOME</b>		<u>48,050</u>	<u>48,050</u>	<u>76,459</u>
<b>EXPENDITURE</b>				
Expenditure on charitable activities	5,6	(59,943)	(59,943)	(51,594)
<b>TOTAL EXPENDITURE</b>		<u>(59,943)</u>	<u>(59,943)</u>	<u>(51,594)</u>
<b>NET (EXPENDITURE)/INCOME AND NET MOVEMENT IN FUNDS</b>				
		<u>(11,893)</u>	<u>(11,893)</u>	<u>24,865</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		21,905	21,905	(2,960)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>10,012</u>	<u>10,012</u>	<u>21,905</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

**THE KATZ FAMILY CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL POSITION**

**5 APRIL 2025**

	Note	2025		2024	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		11,812		23,705	
<b>CREDITORS: amounts falling due within one year</b>	<b>10</b>	<u>(1,800)</u>		<u>(1,800)</u>	
<b>NET CURRENT ASSETS</b>			<u>10,012</u>		<u>21,905</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>10,012</u>		<u>21,905</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds			<u>10,012</u>		<u>21,905</u>
<b>TOTAL CHARITY FUNDS</b>	<b>11</b>		<u>10,012</u>		<u>21,905</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 May 2025, and are signed on behalf of the board by:

Signed by:  
  
3D86DE84A729411...  
**ASHLEY KATZ**  
 Trustee

The notes on pages 6 to 9 form part of these financial statements.

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2025**

**1. GENERAL INFORMATION**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 45 Brampton Grove, London, NW4 4AH.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements 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.

The trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2025**

**3. ACCOUNTING POLICIES** *(continued)*

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

**Charitable activities**

Grants payable are charged to the statement of financial activities once the charity has made a commitment to pay the grant and this has been communicated to the beneficiary or the grant has been paid, whichever is earlier.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**4. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>DONATIONS</b>				
Donations	48,050	48,050	76,459	76,459

**5. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Grants payable	58,803	58,803	50,454	50,454
Support costs	1,140	1,140	1,140	1,140
	<u>59,943</u>	<u>59,943</u>	<u>51,594</u>	<u>51,594</u>

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2025**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken	Support costs	Total funds 2025	Total fund 2024
	directly		2025	2024
	£	£	£	£
Grants payable	58,803	–	58,803	50,454
Governance costs	–	1,140	1,140	1,140
	<u>58,803</u>	<u>1,140</u>	<u>59,943</u>	<u>51,594</u>
				2025
				£
British Friends of Darche Noam				17,150
United Synagogue				16,021
Give It Forward Today				6,000
Other amounts less than £5,000 individually or in aggregate				19,632
				<u>58,803</u>

**7. INDEPENDENT EXAMINATION FEES**

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,080</u>	<u>1,080</u>

**8. STAFF COSTS**

No salaries or employee benefits were paid during the year (2024: £Nil).

**9. TRUSTEE REMUNERATION AND EXPENSES**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2024: £Nil).

**10. CREDITORS: amounts falling due within one year**

	2025	2024
	£	£
Other creditors	<u>1,800</u>	<u>1,800</u>

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2025**

**11. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 6 April 2024	Income £	Expenditure £	At 5 April 2025
General funds	21,905	48,050	(59,943)	10,012

	At 6 April 2023	Income £	Expenditure £	At 5 April 2024
General funds	(2,960)	76,459	(51,594)	21,905

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Total Funds 2025 £
Current assets	11,812	11,812
Creditors less than 1 year	(1,800)	(1,800)
<b>Net assets</b>	<u>10,012</u>	<u>10,012</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	23,705	23,705
Creditors less than 1 year	(1,800)	(1,800)
<b>Net assets</b>	<u>21,905</u>	<u>21,905</u>

**13. RELATED PARTIES**

During the year, donations of £30,300 (2024: £69,500) were received from related parties.

No other related party transactions were made in the year under review.

**THE KATZ FAMILY CHARITABLE TRUST**

England & Wales - Charity number 1170050

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1170050**

**THE KATZ FAMILY CHARITABLE TRUST**  
**UNAUDITED FINANCIAL STATEMENTS**  
**5 APRIL 2024**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**THE KATZ FAMILY CHARITABLE TRUST**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2024**

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# **THE KATZ FAMILY CHARITABLE TRUST**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 5 APRIL 2024**

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2024.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** The Katz Family Charitable Trust

**Charity registration number** 1170050

**Principal office** 45 Brompton Grove  
London  
NW4 4AH

**THE TRUSTEES** Karina Katz  
Ashley Katz

**INDEPENDENT EXAMINER** Dov Harris FCA  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as a charitable trust, and is therefore governed by its Trust Deed dated 26 June 2016.

The day-to-day affairs of the charity are administered by trustees. None of the trustees have any beneficial interest in the charity.

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

### **OBJECTIVES AND ACTIVITIES**

The charity's objectives and its principal activities continue to be that of providing grants for the advancement of the Jewish religion, to support charities providing charitable services to the Jewish community and other charitable purposes as the trustees may from time to time decide to support.

The charity receives income from donations which it utilises in the provision and distribution of grants and donations to assist charities whose objectives are in line with this charity.

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 in planning future activities and setting the grant making policy for the year.

### **ACHIEVEMENTS AND PERFORMANCE**

During the year the charity continued its philanthropic activities in support of religious, educational and other charitable institutions and, aggregate donations in the sum of £50,454 (2023: £45,301) were paid in the year to 5 April 2024.

The financial results of the charity's activities for the year ended 5 April 2024 are fully reflected in the attached financial statements together with the notes thereon.

**THE KATZ FAMILY CHARITABLE TRUST**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 5 APRIL 2024**

**FINANCIAL REVIEW**

**Reserve Policy**

It is the policy of the charity to maintain unrestricted funds, at a level which trustees think appropriate, after considering the future commitments of the charity and the likely costs of the charity for the next year.

As at 5 April 2024 the charity has total funds of £21,905, all of which are unrestricted funds.

**Grant making policy**

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

**PRINCIPAL RISKS AND UNCERTAINTIES**

**Risk Management**

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

**PLANS FOR FUTURE PERIODS**

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.

The trustees' annual report was approved on 1 August 2024 and signed on behalf of the board of trustees by:

**ASHLEY KATZ**  
Trustee



**THE KATZ FAMILY CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KATZ**  
**FAMILY CHARITABLE TRUST**  
**YEAR ENDED 5 APRIL 2024**

I report to the trustees on my examination of the financial statements of The Katz Family Charitable Trust ('the charity') for the year ended 5 April 2024.

**RESPONSIBILITIES AND BASIS OF REPORT**

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

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

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

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



**DOV HARRIS FCA**  
Independent Examiner

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

1 August 2024

**THE KATZ FAMILY CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 5 APRIL 2024**

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>				
Donations and legacies	4	76,459	76,459	31,985
<b>TOTAL INCOME</b>		<u>76,459</u>	<u>76,459</u>	<u>31,985</u>
<b>EXPENDITURE</b>				
Expenditure on charitable activities	5,6	(51,594)	(51,594)	(46,261)
<b>TOTAL EXPENDITURE</b>		<u>(51,594)</u>	<u>(51,594)</u>	<u>(46,261)</u>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS</b>				
		<u>24,865</u>	<u>24,865</u>	<u>(14,276)</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		(2,960)	(2,960)	11,316
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>21,905</u>	<u>21,905</u>	<u>(2,960)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


The notes on pages 6 to Error! Bookmark not defined. form part of these financial statements.

**THE KATZ FAMILY CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL POSITION**

**5 APRIL 2024**

	Note	2024 £	£	2023 £	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		23,705		1,000	
<b>CREDITORS: amounts falling due within one year</b>	<b>10</b>	<u>(1,800)</u>		<u>(3,960)</u>	
<b>NET CURRENT ASSETS</b>			<u>21,905</u>		<u>(2,960)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>21,905</u>		<u>(2,960)</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds			<u>21,905</u>		<u>(2,960)</u>
<b>TOTAL CHARITY FUNDS</b>	<b>11</b>		<u>21,905</u>		<u>(2,960)</u>

These financial statements were approved by the board of trustees and authorised for issue on 1 August 2024, and are signed on behalf of the board by:

ASHLEY KATZ  
 Trustee 

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2024**

**1. GENERAL INFORMATION**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 45 Brampton Grove, London, NW4 4AH.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements 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.

The trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2024**

**3. ACCOUNTING POLICIES** *(continued)*

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

**Charitable activities**

Grants payable are charged to the statement of financial activities once the charity has made a commitment to pay the grant and this has been communicated to the beneficiary or the grant has been paid, whichever is earlier.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**4. DONATIONS AND LEGACIES**

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>DONATIONS</b>				
Donations	76,459	76,459	31,985	31,985

**5. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Grants payable	50,454	50,454	45,301	45,301
Support costs	1,140	1,140	960	960
	<u>51,594</u>	<u>51,594</u>	<u>46,261</u>	<u>46,261</u>

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2024**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Grants payable	50,454	–	50,454	45,301
Governance costs	–	1,140	1,140	960
	<u>50,454</u>	<u>1,140</u>	<u>51,594</u>	<u>46,261</u>
				2024
				£
British Friends of Darche Noam				15,000
United Synagogue				10,090
Other amounts less than £5,000 individually or in aggregate				25,364
				<u>50,454</u>

**7. INDEPENDENT EXAMINATION FEES**

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>900</u>

**8. STAFF COSTS**

No salaries or employee benefits were paid during the year (2023: £Nil).

**9. TRUSTEE REMUNERATION AND EXPENSES**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2023: £Nil).

**10. CREDITORS: amounts falling due within one year**

	2024	2023
	£	£
Other creditors	<u>1,800</u>	<u>3,960</u>

**11. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 6 April 2023	Income	Expenditure	At 5 April 2024
	£	£	£	£
General funds	<u>(2,960)</u>	<u>76,459</u>	<u>(51,594)</u>	<u>21,905</u>
	At	Income	Expenditure	At
	6 April 2022	£	£	5 April 2023
	£	£	£	£
General funds	<u>11,316</u>	<u>31,985</u>	<u>(46,261)</u>	<u>(2,960)</u>

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2024**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	23,705	23,705
Creditors less than 1 year	(1,800)	(1,800)
<b>Net assets</b>	<u>21,905</u>	<u>21,905</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	1,000	1,000
Creditors less than 1 year	(3,960)	(3,960)
<b>Net assets</b>	<u>(2,960)</u>	<u>(2,960)</u>

**13. RELATED PARTIES**

During the year, donations of £69,500 (2023: £21,835) were received from related parties.

Included in other creditors is a balance of £Nil (2023: £2,160) due to a Trustee of this charity. The balance was interest free and repaid during the year.

No other related party transactions were made in the year under review.

**THE KATZ FAMILY CHARITABLE TRUST**

England & Wales - Charity number 1170050

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1170050**

**THE KATZ FAMILY CHARITABLE TRUST  
UNAUDITED FINANCIAL STATEMENTS  
5 APRIL 2023**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**THE KATZ FAMILY CHARITABLE TRUST**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2023**

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**THE KATZ FAMILY CHARITABLE TRUST**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 5 APRIL 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name**           The Katz Family Charitable Trust

**Charity registration number**    1170050

**Principal office**                   45 Brampton Grove  
London  
NW4 4AH

**THE TRUSTEES**                     Karina Katz  
Ashley Katz

**INDEPENDENT EXAMINER**   Dov Harris FCA  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as a charitable trust, and is therefore governed by its Trust Deed dated 26 June 2016.

The day-to-day affairs of the charity are administered by trustees. None of the trustees have any beneficial interest in the charity.

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

**OBJECTIVES AND ACTIVITIES**

The charity's objectives and its principal activities continue to be that of providing grants for the advancement of the Jewish religion, to support charities providing charitable services to the Jewish community and other charitable purposes as the trustees may from time to time decide to support.

The charity receives income from donations which it utilises in the provision and distribution of grants and donations to assist charities whose objectives are in line with this charity.

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 in planning future activities and setting the grant making policy for the year.

**ACHIEVEMENTS AND PERFORMANCE**

During the year the charity continued its philanthropic activities in support of religious, educational and other charitable institutions and, aggregate donations in the sum of £45,301 (2022: £48,080) were paid in the year to 5 April 2023.

The financial results of the charity's activities for the year ended 5 April 2023 are fully reflected in the attached financial statements together with the notes thereon.

**THE KATZ FAMILY CHARITABLE TRUST**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 5 APRIL 2023**

**FINANCIAL REVIEW**

**Reserve Policy**

As at 5 April 2023 the charity had negative reserves. The trustees are actively considering the steps to take to generate surpluses in the future. The accounts are prepared on a going concern basis based on the continued provision of financial support by the charity's trustees.

**Grant making policy**

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

**PRINCIPAL RISKS AND UNCERTAINTIES**

**Risk Management**

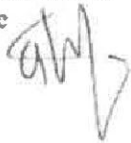
The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

**PLANS FOR FUTURE PERIODS**

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.

The trustees' annual report was approved on 21 July 2023 and signed on behalf of the board of trustees by:

**ASHLEY KATZ**  
Trustee



**THE KATZ FAMILY CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KATZ**  
**FAMILY CHARITABLE TRUST**  
**YEAR ENDED 5 APRIL 2023**

I report to the trustees on my examination of the financial statements of The Katz Family Charitable Trust ('the charity') for the year ended 5 April 2023.

**RESPONSIBILITIES AND BASIS OF REPORT**

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

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

  
**DOV HARRIS FCA**  
Independent Examiner

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

21 July 2023

**THE KATZ FAMILY CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 5 APRIL 2023**

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>				
Donations and legacies	4	31,985	31,985	55,975
<b>TOTAL INCOME</b>		<u>31,985</u>	<u>31,985</u>	<u>55,975</u>
<b>EXPENDITURE</b>				
Expenditure on charitable activities	5,6	(46,261)	(46,261)	(48,995)
<b>TOTAL EXPENDITURE</b>		<u>(46,261)</u>	<u>(46,261)</u>	<u>(48,995)</u>
<b>NET (EXPENDITURE)/INCOME AND NET MOVEMENT IN FUNDS</b>				
		<u>(14,276)</u>	<u>(14,276)</u>	<u>6,980</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		<u>11,316</u>	<u>11,316</u>	<u>4,336</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(2,960)</u>	<u>(2,960)</u>	<u>11,316</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

**THE KATZ FAMILY CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL POSITION**

**5 APRIL 2023**

	Note	2023 £	£	2022 £	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		1,000		14,376	
<b>CREDITORS: amounts falling due within one year</b>	<b>10</b>	<u>(3,960)</u>		<u>(3,060)</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(2,960)</u>		<u>11,316</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(2,960)</u>		<u>11,316</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds			<u>(2,960)</u>		<u>11,316</u>
<b>TOTAL CHARITY FUNDS</b>	<b>11</b>		<u>(2,960)</u>		<u>11,316</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 July 2023, and are signed on behalf of the board by:

**ASHLEY KATZ**  
Trustee



The notes on pages 6 to 9 form part of these financial statements.

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2023**

**1. GENERAL INFORMATION**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 45 Brampton Grove, London, NW4 4AH.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements 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.

The trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2023**

**3. ACCOUNTING POLICIES** *(continued)*

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

**Charitable activities**

Grants payable are charged to the statement of financial activities once the charity has made a commitment to pay the grant and this has been communicated to the beneficiary or the grant has been paid, whichever is earlier.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**4. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>DONATIONS</b>				
Donations	31,985	31,985	55,975	55,975

**5. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants payable	45,301	45,301	48,080	48,080
Support costs	960	960	915	915
	<u>46,261</u>	<u>46,261</u>	<u>48,995</u>	<u>48,995</u>

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2023**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Grants payable	45,301	–	45,301	48,080
Governance costs	–	960	960	915
	<u>45,301</u>	<u>960</u>	<u>46,261</u>	<u>48,995</u>
				2023
				£
British Friends of Darche Noam				15,000
United Synagogue				13,541
Other amounts less than £5,000 individually or in aggregate				16,760
				<u>45,301</u>

**7. INDEPENDENT EXAMINATION FEES**

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>900</u>

**8. STAFF COSTS**

No salaries or employee benefits were paid during the year (2022: £Nil).

**9. TRUSTEE REMUNERATION AND EXPENSES**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2022: £Nil).

**10. CREDITORS: amounts falling due within one year**

	2023	2022
	£	£
Other creditors	<u>3,960</u>	<u>3,060</u>

**11. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 6 April 2022	Income	Expenditure	At 5 April 2023
	£	£	£	£
General funds	<u>11,316</u>	<u>31,985</u>	<u>(46,261)</u>	<u>(2,960)</u>
	At 6 April 2021	Income	Expenditure	At 5 April 2022
	£	£	£	£
General funds	<u>4,336</u>	<u>55,975</u>	<u>(48,995)</u>	<u>11,316</u>

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2023**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	1,000	1,000
Creditors less than 1 year	<u>(3,960)</u>	<u>(3,960)</u>
<b>Net liabilities</b>	<u>(2,960)</u>	<u>(2,960)</u>
	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	14,376	14,376
Creditors less than 1 year	<u>(3,060)</u>	<u>(3,060)</u>
<b>Net liabilities</b>	<u>11,316</u>	<u>11,316</u>

**13. RELATED PARTIES**

During the year, donations of £21,835 (2022: £48,600) were received from related parties.

Included in other creditors is a balance of £2,160 (2022: £2,160) due to a Trustee of this charity. The balance is interest free and repayable on demand.

No other related party transactions were made in the year under review.

**THE KATZ FAMILY CHARITABLE TRUST**

England & Wales - Charity number 1170050

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1170050**

**THE KATZ FAMILY CHARITABLE TRUST  
UNAUDITED FINANCIAL STATEMENTS  
5 APRIL 2022**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**THE KATZ FAMILY CHARITABLE TRUST**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2022**

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**THE KATZ FAMILY CHARITABLE TRUST**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 5 APRIL 2022**

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name**           The Katz Family Charitable Trust

**Charity registration number**   1170050

**Principal office**                   45 Brampton Grove  
London  
NW4 4AH

**THE TRUSTEES**                     Karina Katz  
Ashley Katz

**INDEPENDENT EXAMINER**   Dov Harris FCA  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as a charitable trust, and is therefore governed by its Trust Deed dated 26 June 2016.

The day-to-day affairs of the charity are administered by trustees. None of the trustees have any beneficial interest in the charity.

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

**OBJECTIVES AND ACTIVITIES**

The charity's objectives and its principal activities continue to be that of providing grants for the advancement of the Jewish religion, to support charities providing charitable services to the Jewish community and other charitable purposes as the trustees may from time to time decide to support. .

The charity receives income from donations which it utilises in the provision and distribution of grants and donations to assist charities whose objectives are in line with this charity.

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 in planning future activities and setting the grant making policy for the year.

**ACHIEVEMENTS AND PERFORMANCE**

During the year the charity continued its philanthropic activities in support of religious, educational and other charitable institutions and, aggregate donations in the sum of £48,080 (2021: £39,092) were paid in the year to 5 April 2022.

The financial results of the charity's activities for the year ended 5 April 2022 are fully reflected in the attached financial statements together with the notes thereon.

**THE KATZ FAMILY CHARITABLE TRUST**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 5 APRIL 2022**

**FINANCIAL REVIEW**

**Reserve Policy**

It is the policy of the charity to maintain unrestricted funds, at a level which the trustees think appropriate, after considering the future commitments of the charity and the likely costs of the charity for the next year.

As at 5 April 2022 the charity has total funds of £11,316, all of which are unrestricted funds.

**Grant making policy**

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

**PRINCIPAL RISKS AND UNCERTAINTIES**

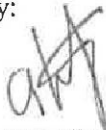
**Risk Management**

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

**PLANS FOR FUTURE PERIODS**

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.

The trustees' annual report was approved on 14 July 2022 and signed on behalf of the board of trustees by:



**ASHLEY KATZ**  
Trustee

**THE KATZ FAMILY CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KATZ**  
**FAMILY CHARITABLE TRUST**  
**YEAR ENDED 5 APRIL 2022**

I report to the trustees on my examination of the financial statements of The Katz Family Charitable Trust ('the charity') for the year ended 5 April 2022.

**RESPONSIBILITIES AND BASIS OF REPORT**

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

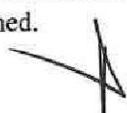
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

  
**DOV HARRIS FCA**  
Independent Examiner

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

14 July 2022

**THE KATZ FAMILY CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 5 APRIL 2022**

		<b>2022</b>		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>				
Donations and legacies	4	55,975	55,975	42,125
<b>TOTAL INCOME</b>		<u>55,975</u>	<u>55,975</u>	<u>42,125</u>
<b>EXPENDITURE</b>				
Expenditure on charitable activities	5,6	(48,995)	(48,995)	(41,252)
<b>TOTAL EXPENDITURE</b>		<u>(48,995)</u>	<u>(48,995)</u>	<u>(41,252)</u>
<b>NET INCOME AND NET MOVEMENT IN FUNDS</b>		<u>6,980</u>	<u>6,980</u>	<u>873</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		4,336	4,336	3,463
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>11,316</u>	<u>11,316</u>	<u>4,336</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

**THE KATZ FAMILY CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL POSITION**

**5 APRIL 2022**

	Note	2022 £	£	2021 £	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		14,376		6,496	
<b>CREDITORS: amounts falling due within one year</b>	<b>10</b>	<u>(3,060)</u>		<u>(2,160)</u>	
<b>NET CURRENT ASSETS</b>			<u>11,316</u>		<u>4,336</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>11,316</u>		<u>4,336</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds			<u>11,316</u>		<u>4,336</u>
<b>TOTAL CHARITY FUNDS</b>	<b>11</b>		<u>11,316</u>		<u>4,336</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 July 2022, and are signed on behalf of the board by:

ASHLEY KATZ  
Trustee



The notes on pages 6 to 9 form part of these financial statements.

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2022**

**1. GENERAL INFORMATION**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 45 Brampton Grove, London, NW4 4AH.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements 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.

The trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2022**

**3. ACCOUNTING POLICIES** *(continued)*

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

**Charitable activities**

Grants payable are charged to the statement of financial activities once the charity has made a commitment to pay the grant and this has been communicated to the beneficiary or the grant has been paid, whichever is earlier.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**4. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>DONATIONS</b>				
Donations	55,975	55,975	42,125	42,125

**5. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants payable	48,080	48,080	39,092	39,092
Support costs	915	915	2,160	2,160
	<u>48,995</u>	<u>48,995</u>	<u>41,252</u>	<u>41,252</u>

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2022**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Grants payable	48,080	–	48,080	39,092
Governance costs	–	915	915	2,160
	<u>48,080</u>	<u>915</u>	<u>48,995</u>	<u>41,252</u>
				2022
				£
British Friends of Darche Noam				15,000
United Synagogue				13,110
Other amounts <£5,000				19,970
				<u>48,080</u>

**7. INDEPENDENT EXAMINATION FEES**

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	900	2,160

**8. STAFF COSTS**

No salaries or employee benefits were paid during the year (2021: £Nil).

**9. TRUSTEE REMUNERATION AND EXPENSES**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2021: £Nil).

**10. CREDITORS: amounts falling due within one year**

	2022	2021
	£	£
Other creditors	3,060	2,160

**11. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 6 April 2021	Income	Expenditure	At 5 April 2022
	£	£	£	£
General funds	4,336	55,975	(48,995)	11,316
	At 6 April 2020	Income	Expenditure	At 5 April 2021
	£	£	£	£
General funds	3,463	42,125	(41,252)	4,336

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2022**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	14,376	14,376
Creditors less than 1 year	<u>(3,060)</u>	<u>(3,060)</u>
<b>Net assets</b>	<u>11,316</u>	<u>11,316</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	6,496	6,496
Creditors less than 1 year	<u>(2,160)</u>	<u>(2,160)</u>
<b>Net assets</b>	<u>4,336</u>	<u>4,336</u>

**13. RELATED PARTIES**

During the year, donations of £48,600 (2021: £38,000) were received from related parties.

Included in other creditors is a balance of £2,160 (2021: £2,160) due to a Trustee of this charity. The balance is interest free and repayable on demand.

No other related party transactions were made in the year under review.

**THE KATZ FAMILY CHARITABLE TRUST**

England & Wales - Charity number 1170050

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1170050**

**THE KATZ FAMILY CHARITABLE TRUST**  
**UNAUDITED FINANCIAL STATEMENTS**  
**5 APRIL 2021**

**COHEN ARNOLD**  
Chartered accountants  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**THE KATZ FAMILY CHARITABLE TRUST**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2021**

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# THE KATZ FAMILY CHARITABLE TRUST

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 5 APRIL 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** The Katz Family Charitable Trust

**Charity registration number** 1170050

**Principal office** 45 Brampton Grove  
London  
NW4 4AH

**THE TRUSTEES** Karina Katz  
Ashley Katz

**INDEPENDENT EXAMINER** Dov Harris FCA  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a charitable trust, and is therefore governed by its Trust Deed dated 26 June 2016.

The day-to-day affairs of the charity are administered by trustees. None of the trustees have any beneficial interest in the charity.

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

### OBJECTIVES AND ACTIVITIES

The charity's objectives and its principal activities continue to be that of providing grants for the advancement of the Jewish religion, to support charities providing charitable services to the Jewish community and other charitable purposes as the trustees may from time to time decide to support.

The charity receives income from donations which it utilises in the provision and distribution of grants and donations to assist charities whose objectives are in line with this charity.

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 in planning future activities and setting the grant making policy for the year.

### ACHIEVEMENTS AND PERFORMANCE

During the year the charity continued its philanthropic activities in support of religious, educational, and other charitable institutions and, aggregate donations in the sum of £39,092 (2020: £45,110) were paid in the year to 5 April 2021.

The financial results of the charity's activities for the year ended 5 April 2021 are fully reflected in the attached financial statements together with the notes thereon.

**THE KATZ FAMILY CHARITABLE TRUST**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 5 APRIL 2021**

**FINANCIAL REVIEW**

**Reserve Policy**

It is the policy of the charity to maintain unrestricted funds, at a level which the trustees think appropriate, after considering the future commitments of the charity and the likely costs of the charity for the next year.

As at 5 April 2021 the charity has total funds of £4,336, all of which are unrestricted funds.

**Grant making policy**

Grants are made to charitable institutions and organisations which accord with the objects of the charity.

**PRINCIPAL RISKS AND UNCERTAINTIES**

**Risk Management**

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage those risks.

**PLANS FOR FUTURE PERIODS**

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.

The trustees' annual report was approved on 14 September 2021 and signed on behalf of the board of trustees by:



**ASHLEY KATZ**  
Trustee

**THE KATZ FAMILY CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KATZ**  
**FAMILY CHARITABLE TRUST**  
**YEAR ENDED 5 APRIL 2021**

I report to the trustees on my examination of the financial statements of The Katz Family Charitable Trust ('the charity') for the year ended 5 April 2021.

**RESPONSIBILITIES AND BASIS OF REPORT**

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


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

**INDEPENDENT EXAMINER'S STATEMENT**

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

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

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

  
**DOV HARRIS FCA**  
Independent Examiner

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

14 September 2021

**THE KATZ FAMILY CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 5 APRIL 2021**

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>				
Donations and legacies	4	42,125	42,125	34,238
<b>TOTAL INCOME</b>		<u>42,125</u>	<u>42,125</u>	<u>34,238</u>
<b>EXPENDITURE</b>				
Expenditure on charitable activities	5,6	(41,252)	(41,252)	(45,110)
<b>TOTAL EXPENDITURE</b>		<u>(41,252)</u>	<u>(41,252)</u>	<u>(45,110)</u>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS</b>				
		<u>873</u>	<u>873</u>	<u>(10,872)</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		3,463	3,463	14,335
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>4,336</u>	<u>4,336</u>	<u>3,463</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

**THE KATZ FAMILY CHARITABLE TRUST**  
**STATEMENT OF FINANCIAL POSITION**  
**5 APRIL 2021**

	Note	2021		2020	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		6,496		3,463	
<b>CREDITORS: amounts falling due within one year</b>	<b>10</b>	<u>(2,160)</u>		<u>-</u>	
<b>NET CURRENT ASSETS</b>			<u>4,336</u>		<u>3,463</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>4,336</u>		<u>3,463</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds			<u>4,336</u>		<u>3,463</u>
<b>TOTAL CHARITY FUNDS</b>	<b>11</b>		<u>4,336</u>		<u>3,463</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 September 2021, and are signed on behalf of the board by:



**ASHLEY KATZ**  
Trustee

The notes on pages 6 to 9 form part of these financial statements.

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 5 APRIL 2021**

**1. GENERAL INFORMATION**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 45 Brampton Grove, London, NW4 4AH.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements 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.

The trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2021**

**3. ACCOUNTING POLICIES** *(continued)*

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

**Charitable activities**

Grants payable are charged to the statement of financial activities once the charity has made a commitment to pay the grant and this has been communicated to the beneficiary or the grant has been paid, whichever is earlier.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**4. DONATIONS AND LEGACIES**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>DONATIONS</b>				
Donations	42,125	42,125	34,238	34,238

**5. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Grants payable	39,092	39,092	45,110	45,110
Support costs	2,160	2,160	—	—
	<u>41,252</u>	<u>41,252</u>	<u>45,110</u>	<u>45,110</u>

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 5 APRIL 2021**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly	Support costs	<b>Total funds 2021</b>	Total fund 2020
	£	£	£	£
Grants payable	39,092	–	39,092	45,110
Governance costs	–	2,160	2,160	–
	<u>39,092</u>	<u>2,160</u>	<u>41,252</u>	<u>45,110</u>
				2020
				£
United Synagogue				12,382
British Friends of Darche Noam				11,800
Other amounts <£5,000				14,910
				<u>39,092</u>

**7. INDEPENDENT EXAMINATION FEES**

	<b>2021</b>	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,160</u>	<u>–</u>

**8. STAFF COSTS**

No salaries or employee benefits were paid during the year (2020: £Nil).

**9. TRUSTEE REMUNERATION AND EXPENSES**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2020: £Nil).

**10. CREDITORS: amounts falling due within one year**

	<b>2021</b>	2020
	£	£
Other creditors	<u>2,160</u>	<u>–</u>

**11. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 6 April 2020	Income	Expenditure	At 5 April 2021
	£	£	£	£
General funds	<u>3,463</u>	<u>42,125</u>	<u>(41,252)</u>	<u>4,336</u>
	At 6 April 2019	Income	Expenditure	At 5 April 2020
	£	£	£	£
General funds	<u>14,335</u>	<u>34,238</u>	<u>(45,110)</u>	<u>3,463</u>

**THE KATZ FAMILY CHARITABLE TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**YEAR ENDED 5 APRIL 2021**

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	6,496	6,496
Creditors less than 1 year	(2,160)	(2,160)
<b>Net assets</b>	<u>4,336</u>	<u>4,336</u>
	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	3,463	3,463
Creditors less than 1 year	—	—
<b>Net assets</b>	<u>3,463</u>	<u>3,463</u>

**13. RELATED PARTIES**

During the year, donations of £38,000 (2020: £28,200) were received from related parties.

Included in other creditors is a balance of £2,160 (2020: £nil) due to a Trustee of this charity. The balance is interest free and repayable on demand.

No other related party transactions were made in the year under review.