

CHINUCH 20

England & Wales · Charity number 1175074

Details

Other names	CHOMESH LE'CHINUCH
Status	Registered
Legal form	Charitable company
Company number	10753661
Registered	2017-10-10
Register	View on the Charity Commission register

Contact

Address	Sugarwhite Meyer Accountants Ltd 94 Stamford Hill London N16 6XS
Phone	020 8880 8910
Email	info@chinuch20.org
Website	www.chinuch20.org

Activities

Objects: THE ADVANCEMENT OF THE ORTHODOX JEWISH FAITH IN PARTICULAR BUT NOT EXCLUSIVELY BY SUPPORTING EDUCATIONAL ESTABLISHMENTS THAT PROMOTE THE ORTHODOX JEWISH FAITH

Activities: The advancement of the Orthodox Jewish faith, in particular but not exclusively by supporting educational establishments that promote the Orthodox Jewish faith.

Classification

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

Geography

- Barnet
- Brent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£47,833	£138,333	-	-
2024-05-31	£74,533	£2,130	-	-
2023-05-31	£61,370	£159,806	-	-
2022-05-31	£140,968	£5,208	-	-
2021-05-31	£223,343	£247,997	-	-

Trustees

Name	Role	Appointed
ANTHONY KATZ	Chair	2017-05-04
Emanuel Meyer		2017-05-04
JEREMY NEUBERGER		2017-05-04

CHINUCH 20

England & Wales - Charity number 1175074

Accounts

REGISTERED COMPANY NUMBER: 10753661 (England and Wales)

REGISTERED CHARITY NUMBER: 1175074

CHINUCH 20

(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MAY 2025**



CHINUCH 20
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 10

CHINUCH 20
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 May 2025

TRUSTEES	A Katz E Meyer J Neuberger
REGISTERED OFFICE	First Floor 94 Stamford Hill London N16 6XS
REGISTERED COMPANY NUMBER	10753661 (England and Wales)
REGISTERED CHARITY NUMBER	1175074
BANKERS	Metro Bank plc Unit 1 The Mall Edgware London HA8 7BD

CHINUCH 20
REPORT OF THE TRUSTEES FOR THE
YEAR ENDED 31 May 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objects for public benefit

The objects of the charity are:

- the advancement of the Orthodox Jewish Faith, in particular but not exclusively by supporting educational establishments that promote the Orthodox Jewish Faith.

The trustees have considered the Charity Commission's general guidance on public benefit.

Grantmaking policy

The trustees make grants to educational establishments promoting the Orthodox Jewish Faith on an annual basis. Grants are distributed in line with the demographic of the donor base of the charity and also take into account the relative needs of the establishments.

ACHIEVEMENT AND PERFORMANCE

Activities

During the year the charity has continued its philanthropic activities and has maintained its support of organisations engaging in education. The trustees were happy to distribute £134,500 to local schools in the financial year.

Partnership with the GGBH

The Chomesh L'Chinuch program works together with the Golders Green Beth Hamedrash (GGBH) in raising and distributing funds, though funds raised by the GGBH are accounted for in the GGBH financial accounts. A true measure of success of the Chomesh L'Chinuch program can be seen looking at the sums raised and distributed by both Chinuch 20 and the GGBH. These are presented in the table below:

	Chinuch 20	GGBH	Combined
Funds raised	£47,814	£57,015	£104,829

The trustees are proud that in the few years since the program was set up, over £1.6 million has been distributed to schools.

FINANCIAL REVIEW

Financial position

The charity is reliant on income from donations. The trustees are pleased to report that income has been received during the year, and together with funds from the GGBH program, was distributed at a distribution event during the financial year. Funds continue to be received by the charity. At the end, accumulated funds for distribution stood at £19,562. (2024 - £110,063)

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

FUTURE PLANS

The trustees intend to encourage more donations, particularly in light of the increasing expenditure that schools will face with additional National Insurance contributions, VAT charges and Business Rates increases.

The Trustees are working together with "The Vision," a program across North West London schools to continue to encourage charitable giving to schools.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a limited company and is governed by its Memorandum and Articles of Association dated 4th May 2017, as amended on 10th October 2017.

Organisational structure

The day-to-day affairs of the company are administered by the trustees. The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

Risk review

The trustees have confirmed that there are no major risks to which the charity is exposed.

The trustees (who are also the directors of Chinuch 20 for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by order of the board of trustees on 24/02/2026 and signed on its behalf by:

Emanuel Meyer *Jeremy Neuberger*
Jeremy Neuberger (Feb 24, 2026 00:13:25 GMT)

E Meyer **J Neuberger**
Trustee Trustee

CHINUCH 20
REPORT OF THE INDEPENDENT EXAMINER

Independent examiner's report to the trustees of Chinuch 20

I report to the trustees on my examination of the accounts of Chinuch 20 (the Trust) for the year ended 31 May 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

Mordechai Simmons

[Mordechai Simmons \(Feb 24, 2026 11:13:01 GMT\)](#)

M Simmons AAT

857 Finchley Road, London NW11 8LX

CHINUCH 20 (REGISTERED NUMBER: 10753661)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2025

	Notes	2025 Unrestricted Fund	2024 Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	47,814	74,405
Investment income	3	19	128
Total		47,833	74,533
EXPENDITURE ON			
Raising funds	4	3,085	605
Charitable activities			
Charitable activities	5	135,248	1,525
Total		138,333	2,130
NET INCOME/(EXPENDITURE)		(90,500)	72,403
RECONCILIATION OF FUNDS			
Total funds brought forward		110,063	37,660
TOTAL FUNDS CARRIED FORWARD		19,562	110,063
		<hr/>	<hr/>
		<hr/>	<hr/>

The notes form part of these financial statements

CHINUCH 20 (REGISTERED NUMBER: 10753661)
STATEMENT OF FINANCIAL POSITION
AT 31 May 2025

	Notes	2025	2024
		Unrestricted Fund	Total Fund
CURRENT ASSETS			
Debtors		-	-
Cash at bank		19,562	110,063
		19,562	110,063
NET CURRENT ASSETS		19,562	110,063
TOTAL ASSETS LESS CURRENT LIABILITIES			
NET ASSETS		19,562	37,660
FUNDS			
Unrestricted funds; General fund		19,562	110,063
TOTAL FUNDS		19,562	110,063

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime. For the financial year in question, the company was entitled to audit exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 24/02/2026 and were signed on its behalf by:

Emanuel Meyer

E Meyer
Trustee

Jeremy Neuberger

J Neuberger
Trustee

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', 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. The charity is exempt from producing a cash flow statement due to it being classified as a small charity.

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 costs 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.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Taxation

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

Going concern

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

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2025

2. DONATIONS AND LEGACIES

	2025	2024
	Unrestricted Fund	Total Funds
Donations	<u>47,814</u>	<u>74,405</u>
Total	47,814	74,405

3. INVESTMENT INCOME

	2025	2024
	Unrestricted Fund	Total Funds
Deposit account income	19	128

4. RAISING FUNDS

	2025	2024
	Unrestricted Fund	Total Funds
Consultancy	468	605
Printing, Photography and Advertising	<u>2,617</u>	<u>0</u>
Total	3,085	605

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities	Support costs (See note 7)	Total
Charitable activities	134,500	748	135,248

6. GRANTS PAYABLE

The total grants paid to institutions during the year was as follows:

	2025
Hasmonean High School Charitable Trust	27,450
Menorah Grammar School Charitable Trust	14,550
Menorah Primary School	12,000
Total grants under £10,000	<u>80,500</u>
Total grants	134,500

All grants were made in support of education.

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2025

7. SUPPORT COSTS

	2025	2024
	Unrestricted Fund	Total Funds
Bank charges	748	364
Bookkeeping and secretarial	<u>0</u>	<u>1,161</u>
	748	1,525

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

9. RELATED PARTY DISCLOSURES

The charity received donations of £37,400 (2024 - £50,884) from Achisomoch Aid Company Limited, a charitable company with a trustee in common.












CLC 2025 accounts


Final Audit Report

2026-02-24


Created:	2026-02-24
By:	Yehuda Neuberger (y.neuberger@ttps.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAACBDDMtnehxBISgsf1k3BnzpfERsHeUWY

"CLC 2025 accounts" History

-  Document created by Yehuda Neuberger (y.neuberger@ttps.org.uk)
2026-02-24 - 0:12:18 AM GMT- IP address: 185.182.71.42
-  Document emailed to jeremy.neuberger@gmail.com for signature
2026-02-24 - 0:12:22 AM GMT
-  Email viewed by jeremy.neuberger@gmail.com
2026-02-24 - 0:12:29 AM GMT- IP address: 66.249.93.67
-  Signer jeremy.neuberger@gmail.com entered name at signing as Jeremy Neuberger
2026-02-24 - 0:13:23 AM GMT- IP address: 185.182.71.42
-  Document e-signed by Jeremy Neuberger (jeremy.neuberger@gmail.com)
Signature Date: 2026-02-24 - 0:13:25 AM GMT - Time Source: server- IP address: 185.182.71.42
-  Document emailed to Emanuel Meyer (emanuelmeyer@gmail.com) for signature
2026-02-24 - 0:13:27 AM GMT
-  Email viewed by Emanuel Meyer (emanuelmeyer@gmail.com)
2026-02-24 - 10:53:21 AM GMT- IP address: 66.249.93.66
-  Document e-signed by Emanuel Meyer (emanuelmeyer@gmail.com)
Signature Date: 2026-02-24 - 11:05:56 AM GMT - Time Source: server- IP address: 89.36.115.26
-  Document emailed to mordechaisimmons5@gmail.com for signature
2026-02-24 - 11:05:58 AM GMT
-  Email viewed by mordechaisimmons5@gmail.com
2026-02-24 - 11:09:37 AM GMT- IP address: 66.249.93.77
-  Signer mordechaisimmons5@gmail.com entered name at signing as Mordechai Simmons
2026-02-24 - 11:12:59 AM GMT- IP address: 31.94.34.114

 Document e-signed by Mordechai Simmons (mordechaisimmons5@gmail.com)

Signature Date: 2026-02-24 - 11:13:01 AM GMT - Time Source: server- IP address: 31.94.34.114

 Agreement completed.

2026-02-24 - 11:13:01 AM GMT

CHINUCH 20

England & Wales - Charity number 1175074

Accounts

REGISTERED COMPANY NUMBER: 10753661 (England and Wales)

REGISTERED CHARITY NUMBER: 1175074

CHINUCH 20

(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MAY 2024**



CHINUCH 20
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2024

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 10

CHINUCH 20
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 May 2024

TRUSTEES	A Katz E Meyer J Neuberger
REGISTERED OFFICE	First Floor 94 Stamford Hill London N16 6XS
REGISTERED COMPANY NUMBER	10753661 (England and Wales)
REGISTERED CHARITY NUMBER	1175074
BANKERS	Metro Bank plc Unit 1 The Mall Edgware London HA8 7BD

CHINUCH 20
REPORT OF THE TRUSTEES FOR THE
YEAR ENDED 31 May 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 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 2015).

OBJECTIVES AND ACTIVITIES

Objects for public benefit

The objects of the charity are:

- the advancement of the Orthodox Jewish Faith, in particular but not exclusively by supporting educational establishments that promote the Orthodox Jewish Faith.

The trustees have considered the Charity Commission's general guidance on public benefit.

Grantmaking policy

The trustees make grants to educational establishments promoting the Orthodox Jewish Faith on an annual basis. Grants are distributed in line with the demographic of the donor base of the charity and also take into account the relative needs of the establishments.

ACHIEVEMENT AND PERFORMANCE

Activities

During the year the charity has continued its philanthropic activities and has maintained its support of organisations engaging in education. The trustees have aimed to accumulate funds in order to distribute them to schools after the year end. Funds raised this year - £74,533.

Partnership with the GGBH

The Chomesh L'Chinuch program works together with the Golders Green Beth Hamedrash (GGBH) in raising and distributing funds, though funds raised by the GGBH are accounted for in the GGBH financial accounts. A true measure of success of the Chomesh L'Chinuch program can be seen looking at the sums raised and distributed by both Chinuch 20 and the GGBH. These are presented in the table below:

	Chinuch 20	GGBH	Combined
Funds raised	£74,533	£57,511	£132,044

The trustees are proud that in the few years since the program was set up, over £1.5 million has been distributed to schools.

FINANCIAL REVIEW

Financial position

The charity is reliant on income from donations. The trustees are pleased to report that income has accumulated during the year and was distributed at a distribution event shortly after the accounting year end.

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

FUTURE PLANS

The charity made a large distribution shortly after the financial year end. The charity plans to continue its activities subject to satisfactory income. The Charity aims to increase income and distributions to £1,000,000 per annum over future years.

The trustees intend to encourage more donations, particularly in light of the increasing expenditure that schools will face with additional National Insurance contributions, VAT charges and Business Rates increases.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a limited company and is governed by its Memorandum and Articles of Association dated 4th May 2017, as amended on 10th October 2017.

Organisational structure

The day-to-day affairs of the company are administered by the trustees. The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

Risk review

The trustees have confirmed that there are no major risks to which the charity is exposed.

The trustees (who are also the directors of Chinuch 20 for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by order of the board of trustees on 23rd February 2025 and signed on its behalf by:

Emanuel Meyer *Jeremy Neuberger*
Emanuel Meyer (Feb 23, 2025 20:17 GMT) Jeremy Neuberger (Feb 23, 2025 19:51 GMT)

E Meyer **J Neuberger**
Trustee Trustee

CHINUCH 20
REPORT OF THE INDEPENDENT EXAMINER

Independent examiner's report to the trustees of Chinuch 20

I report to the trustees on my examination of the accounts of Chinuch 20 (the Trust) for the year ended 31 May 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

Mordechai Simmons
Mordechai Simmons (Feb 23, 2025 20:36 GMT)

23/02/2025

M Simmons AAT

857 Finchley Road, London NW11 8LX

CHINUCH 20 (REGISTERED NUMBER: 10753661)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2024

	Notes	2024 Unrestricted Fund	2023 Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	74,405	61,354
Investment income	3	128	16
Total		74,533	61,370
EXPENDITURE ON			
Raising funds	4	605	3,988
Charitable activities			
Charitable activities	5	1,525	155,818
Total		2,130	159,806
NET INCOME/(EXPENDITURE)		72,403	(98,436)
RECONCILIATION OF FUNDS			
Total funds brought forward		37,660	136,096
TOTAL FUNDS CARRIED FORWARD		110,063	37,660
		<u> </u>	<u> </u>
		<u> </u>	<u> </u>

The notes form part of these financial statements

CHINUCH 20 (REGISTERED NUMBER: 10753661)
STATEMENT OF FINANCIAL POSITION
AT 31 May 2024

	Notes	2024 Unrestricted Fund	2023 Total Fund
CURRENT ASSETS			
Debtors		-	-
Cash at bank		110,063	37,660
		110,063	37,660
NET CURRENT ASSETS		110,063	37,660
TOTAL ASSETS LESS CURRENT LIABILITIES			
NET ASSETS		110,063	37,660
FUNDS			
Unrestricted funds; General fund		110,063	37,660
TOTAL FUNDS		110,063	37,660

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime. For the financial year in question, the company was entitled to audit exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 23rd February 2025 and were signed on its behalf by:

Emanuel Meyer *Jeremy Neuberger*
Emanuel Meyer (Feb 23, 2025 20:17 GMT) Jeremy Neuberger (Feb 23, 2025 19:51 GMT)

E Meyer
Trustee

J Neuberger
Trustee

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', 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. The charity is exempt from producing a cash flow statement due to it being classified as a small charity.

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 costs 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.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Taxation

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

Going concern

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

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2024

2. DONATIONS AND LEGACIES

	2024	2023
	Unrestricted Fund	Total Funds
Donations	<u>74,405</u>	<u>61,354</u>
Total	74,405	61,354

3. INVESTMENT INCOME

	2024	2023
	Unrestricted Fund	Total Funds
Deposit account income	128	16

4. RAISING FUNDS

	2024	2023
	Unrestricted Fund	Total Funds
Printing	0	1,020
IT Consultancy	605	1,746
Advertising	<u>0</u>	<u>1,222</u>
Total	605	3,988

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities	Support costs (See note 7)	Total
Charitable activities	0	1,524	0

6. GRANTS PAYABLE

There was no distribution program in the year ending 31st May 2024.
The total grants paid to institutions during the previous year was as follows:

	2023
Hasmonean High School Charitable Trust	25,400
Menorah Grammar School Charitable Trust	13,600
Menorah High School Foundation Trust	13,000
Menorah Primary School	10,600
Total grants under £10,000	<u>91,300</u>
Total grants	153,900

All grants were made in support of education.

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2024

7. SUPPORT COSTS

	2024	2023
	Unrestricted Fund	Total Funds
Bank charges	364	510
Bookkeeping and secretarial	<u>1,161</u>	<u>1,408</u>
	1,525	1,918

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. RELATED PARTY DISCLOSURES

The charity received donations of £50,884 (2023 - £29,391) from Achisomoch Aid Company Limited, a charitable company with a trustee in common.


CLC 2024 accounts v2


Final Audit Report


2025-02-23


Created:	2025-02-23
By:	Yehuda Neuberger (y.neuberger@menorahgrammar.barnet.sch.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAQ_ejv932zITJQMpDQpmSPNUDV2TpD7Gp


"CLC 2024 accounts v2" History


 Document created by Yehuda Neuberger (y.neuberger@menorahgrammar.barnet.sch.uk)
2025-02-23 - 19:50:06 GMT


 Document emailed to jeremy.neuberger@gmail.com for signature
2025-02-23 - 19:50:11 GMT


 Email viewed by jeremy.neuberger@gmail.com
2025-02-23 - 19:50:19 GMT


 Signer jeremy.neuberger@gmail.com entered name at signing as Jeremy Neuberger
2025-02-23 - 19:51:42 GMT


 Document e-signed by Jeremy Neuberger (jeremy.neuberger@gmail.com)
Signature Date: 2025-02-23 - 19:51:44 GMT - Time Source: server


 Document emailed to Emanuel Meyer (emanuelmeyer@gmail.com) for signature
2025-02-23 - 19:51:46 GMT


 Email viewed by Emanuel Meyer (emanuelmeyer@gmail.com)
2025-02-23 - 20:14:55 GMT

 Document e-signed by Emanuel Meyer (emanuelmeyer@gmail.com)
Signature Date: 2025-02-23 - 20:17:05 GMT - Time Source: server


 Document emailed to mordechaisimmons5@gmail.com for signature
2025-02-23 - 20:17:07 GMT

 Email viewed by mordechaisimmons5@gmail.com
2025-02-23 - 20:34:42 GMT

 Signer mordechaisimmons5@gmail.com entered name at signing as Mordechai Simmons
2025-02-23 - 20:36:03 GMT

 Document e-signed by Mordechai Simmons (mordechaisimmons5@gmail.com)

Signature Date: 2025-02-23 - 20:36:05 GMT - Time Source: server

 Agreement completed.

2025-02-23 - 20:36:05 GMT

CHINUCH 20

England & Wales - Charity number 1175074

Accounts

REGISTERED COMPANY NUMBER: 10753661 (England and Wales)

REGISTERED CHARITY NUMBER: 1175074

CHINUCH 20

(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MAY 2023**



CHINUCH 20
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 10

CHINUCH 20
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 May 2023

TRUSTEES	A Katz E Meyer J Neuberger
REGISTERED OFFICE	First Floor 94 Stamford Hill London N16 6XS
REGISTERED COMPANY NUMBER	10753661 (England and Wales)
REGISTERED CHARITY NUMBER	1175074
BANKERS	Metro Bank plc Unit 1 The Mall Edgware London HA8 7BD

CHINUCH 20
REPORT OF THE TRUSTEES FOR THE
YEAR ENDED 31 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 31 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 2015) and the Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objects for public benefit

The objects of the charity are:

- the advancement of the Orthodox Jewish Faith, in particular but not exclusively by supporting educational establishments that promote the Orthodox Jewish Faith.

The trustees have considered the Charity Commission's general guidance on public benefit.

Grantmaking policy

The trustees make grants to educational establishments promoting the Orthodox Jewish Faith on an annual basis. Grants are distributed in line with the demographic of the donor base of the charity and also take into account the relative needs of the establishments.

ACHIEVEMENT AND PERFORMANCE

Activities

During the year the charity has continued its philanthropic activities and has maintained its support of organisations engaging in education. The trustees have aimed to accumulate funds in order to distribute them to schools after the year end. Funds raised this year - £61,354.

Partnership with the GGBH

The Chomesh L'Chinuch program works together with the Golders Green Beth Hamedrash (GGBH) in raising and distributing funds, though funds raised by the GGBH are accounted for in the GGBH financial accounts. A true measure of success of the Chomesh L'Chinuch program can be seen looking at the sums raised and distributed by both Chinuch 20 and the GGBH. These are presented in the table below:

	Chinuch 20	GGBH	Combined
Funds raised	61,354	60,803	122,157
Funds distributed	153,900	101,100	255,000

The trustees are proud that in the few years since the program was set up, over £1.5 million has been distributed to schools.

FINANCIAL REVIEW

Financial position

The charity is reliant on income from donations. The trustees are pleased to report that income has accumulated during the year and was distributed at the distribution event in November 2022.

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory income. The Charity aims to increase income and distributions to £1,000,000 per annum over future years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a limited company and is governed by its Memorandum and Articles of Association dated 4th May 2017, as amended on 10th October 2017.

Organisational structure

The day-to-day affairs of the company are administered by the trustees. The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

Risk review

The trustees have confirmed that there are no major risks to which the charity is exposed.

The trustees (who are also the directors of Chinuch 20 for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 23rd February 2024 and signed on its behalf by:

E Meyer
Trustee

J Neuberger
Trustee

CHINUCH 20
REPORT OF THE INDEPENDENT EXAMINER

Independent examiner's report to the trustees of Chinuch 20

I report to the trustees on my examination of the accounts of Chinuch 20 (the Trust) for the year ended 31 May 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

M Simmons AAT - 25th February 2024
857 Finchley Road, London NW11 8LX

CHINUCH 20 (REGISTERED NUMBER: 10753661)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2023

	Notes	2023 Unrestricted Fund	2022 Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	61,354	140,964
Investment income	3	16	4
Total		61,370	140,968
EXPENDITURE ON			
Raising funds	4	3,988	2,642
Charitable activities			
Charitable activities	5	155,818	2,566
Total		159,806	5,208
NET INCOME/(EXPENDITURE)		(98,436)	135,760
RECONCILIATION OF FUNDS			
Total funds brought forward		136,096	336
TOTAL FUNDS CARRIED FORWARD		37,660	136,096

The notes form part of these financial statements

CHINUCH 20 (REGISTERED NUMBER: 10753661)
STATEMENT OF FINANCIAL POSITION
AT 31 May 2023

	Notes	2023 Unrestricted Fund	2022 Total Fund
CURRENT ASSETS			
Debtors		-	45,000
Cash at bank		37,660	91,096
		37,660	136,096
NET CURRENT ASSETS		37,660	136,096
TOTAL ASSETS LESS CURRENT LIABILITIES			
NET ASSETS		37,660	136,096
FUNDS			
Unrestricted funds; General fund		37,660	136,096
TOTAL FUNDS		37,660	136,096

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 on 23rd February 2024 and were signed on its behalf by:

E Meyer
Trustee

J Neuberger
Trustee

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 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 2015)', 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. The charity is exempt from producing a cash flow statement due to it being classified as a small charity.

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.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Taxation

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

Going concern

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

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2023

2. DONATIONS AND LEGACIES

	2023	2022
	Unrestricted Fund	Total Funds
Donations	<u>61,354</u>	<u>140,964</u>
Total	61,354	140,964

3. INVESTMENT INCOME

	2023	2022
	Unrestricted Fund	Total Funds
Deposit account income	16	4

4. RAISING FUNDS

	2023	2022
	Unrestricted Fund	Total Funds
Printing	1,020	1,726
IT Consultancy	1,746	0
Advertising	<u>1,222</u>	<u>916</u>
Total	3,988	2,642

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (See note 6)	Support costs (See note 7)	Total
Charitable activities	153,900	1,918	155,818

6. GRANTS PAYABLE

The total grants paid to institutions during the year was as follows:

	2023
Hasmonean High School Charitable Trust	25,400
Menorah Grammar School Charitable Trust	13,600
Menorah High School Foundation Trust	13,000
Menorah Primary School	10,600
Total grants under £10,000	<u>91,300</u>
Total grants	153,900

All grants were made in support of education.

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2023

7. SUPPORT COSTS

	2023	2022
	Unrestricted Fund	Total Funds
Bank charges	510	509
Bookkeeping and secretarial	<u>1,408</u>	<u>2,057</u>
	1,918	2,566

8. DEBTORS

Amounts included in Debtors relate to Grants receivable to which the Charity is entitled and under the Charities SORP are recognised on receipt of written notification.

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. RELATED PARTY DISCLOSURES

The charity received donations of £29,391 (2022 - £41,711) from Achisomoch Aid Company Limited, a charitable company with a trustee in common.

The charity paid £0 (2022 - £445) to Chasm Schools Limited for bookkeeping services, a company with a director in common.

CHINUCH 20

England & Wales - Charity number 1175074

Accounts

REGISTERED COMPANY NUMBER: 10753661 (England and Wales)

REGISTERED CHARITY NUMBER: 1175074

CHINUCH 20

(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MAY 2022**



CHINUCH 20
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2022

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 10

CHINUCH 20
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 May 2022

TRUSTEES	A Katz E Meyer J Neuberger
REGISTERED OFFICE	First Floor 94 Stamford Hill London N16 6XS
REGISTERED COMPANY NUMBER	10753661 (England and Wales)
REGISTERED CHARITY NUMBER	1175074
BANKERS	Metro Bank plc Unit 1 The Mall Edgware London HA8 7BD

CHINUCH 20
REPORT OF THE TRUSTEES FOR THE
YEAR ENDED 31 May 2022

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 31 May 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 2015).

OBJECTIVES AND ACTIVITIES

Objects for public benefit

The objects of the charity are:

- the advancement of the Orthodox Jewish Faith, in particular but not exclusively by supporting educational establishments that promote the Orthodox Jewish Faith.

The trustees have considered the Charity Commission's general guidance on public benefit.

Grantmaking policy

The trustees make grants to educational establishments promoting the Orthodox Jewish Faith on an annual basis. Grants are distributed in line with the demographic of the donor base of the charity and also take into account the relative needs of the establishments.

ACHIEVEMENT AND PERFORMANCE

Activities

During the year the charity has continued its philanthropic activities and has maintained its support of organisations engaging in education. The trustees have aimed to accumulate funds in order to distribute them to schools after the year end. Funds raised this year - £140,964 – are the largest amount raised by the Chinuch 20 program to date.

Partnership with the GGBH

The Chomesh L'Chinuch program works together with the Golders Green Beth Hamedrash (GGBH) in raising and distributing funds, though funds raised by the GGBH are accounted for in the GGBH financial accounts. A true measure of success of the Chomesh L'Chinuch program can be seen looking at the sums raised and distributed by both Chinuch 20 and the GGBH. These are presented in the table below:

	Chinuch 20	GGBH	Combined
Funds raised	140,964	80,700	221,664

The trustees are proud that in the few years since the program was set up, over £1million has been distributed to schools.

FINANCIAL REVIEW

Financial position

The charity is reliant on income from donations. The trustees are pleased to report that income has accumulated during the year and was distributed at the distribution event in November 2022.

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory income. The Charity aims to increase income and distributions to £1,000,000 per annum over future years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a limited company and is governed by its Memorandum and Articles of Association dated 4th May 2017, as amended on 10th October 2017.

Organisational structure

The day-to-day affairs of the company are administered by the trustees. The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, specialist skills and experience. They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

Risk review

The trustees have confirmed that there are no major risks to which the charity is exposed.

The trustees (who are also the directors of Chinuch 20 for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 and signed on its behalf by:

E Meyer
Trustee

J Neuberger
Trustee

CHINUCH 20
REPORT OF THE INDEPENDENT EXAMINER

Independent examiner's report to the trustees of Chinuch 20

I report to the trustees on my examination of the accounts of Chinuch 20 (the Trust) for the year ended 31 May 2022.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

Mr E Berkovits FCA
7 Beverly Gardens, London NW11 9DG

CHINUCH 20 (REGISTERED NUMBER: 10753661)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2022

	Notes	2022 Unrestricted Fund	2021 Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	140,964	223,339
Investment income	3	4	4
Total		140,968	223,343
EXPENDITURE ON			
Raising funds	4	2,642	6,617
Charitable activities			
Charitable activities	5	2,566	241,380
Total		5,208	247,997
NET INCOME/(EXPENDITURE)		135,760	(24,654)
RECONCILIATION OF FUNDS			
Total funds brought forward		336	24,990
TOTAL FUNDS CARRIED FORWARD		136,096	336

The notes form part of these financial statements

CHINUCH 20 (REGISTERED NUMBER: 10753661)
STATEMENT OF FINANCIAL POSITION
AT 31 May 2022

	Notes	2022 Unrestricted Fund	2021 Total Fund
CURRENT ASSETS			
Debtors		45,000	-
Cash at bank		91,096	336
		136,096	336
NET CURRENT ASSETS		136,096	336
TOTAL ASSETS LESS CURRENT LIABILITIES			
NET ASSETS		136,096	336
FUNDS			
Unrestricted funds; General fund		136,096	336
TOTAL FUNDS		136,096	336

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 on 24 February 2023 and were signed on its behalf by:

E Meyer
Trustee

J Neuberger
Trustee

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2022

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 2015)', 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. The charity is exempt from producing a cash flow statement due to it being classified as a small charity.

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.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Taxation

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

Going concern

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

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2022

2. DONATIONS AND LEGACIES

	2022	2021
	Unrestricted Fund	Total Funds
Donations	140,964	129,870
Shpieltime Donations		<u>93,469</u>
Total	140,964	223,339

3. INVESTMENT INCOME

	2022	2021
	Unrestricted Fund	Total Funds
Deposit account income	4	4

4. RAISING FUNDS

	2022	2021
	Unrestricted Fund	Total Funds
Printing	1,726	250
Consultancy	0	1,903
Advertising	<u>916</u>	<u>4,464</u>
Total	2,642	2,004

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (See note 6)	Support costs (See note 7)	Total
Charitable activities	0	2,566	241,380

6. GRANTS PAYABLE

As distribution events are held at slightly more than annual intervals, there were no grants made in the 2021-22 financial year. Funds raised during the year were distributed post year end.

7. SUPPORT COSTS

	2022	2021
	Unrestricted Fund	Total Funds
Bank charges	509	534
Bookkeeping and secretarial	<u>2,057</u>	<u>1,518</u>
	2,566	2,053

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2022

8. DEBTORS

Amounts included in Debtors relate to Grants receivable to which the Charity is entitled and under the Charities SORP are recognised on receipt of written notification.

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. RELATED PARTY DISCLOSURES

The charity received donations of £41,711 (2021 - £90,479) from Achisomoch Aid Company Limited, a charitable company with a trustee in common.

The charity paid £445 (2021 - £0) to Chasm Schools Limited for bookkeeping services, a company with a director in common.

CHINUCH 20

England & Wales - Charity number 1175074

Accounts

REGISTERED COMPANY NUMBER: 10753661 (England and Wales)

REGISTERED CHARITY NUMBER: 1175074

CHINUCH 20

(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MAY 2021**



CHINUCH 20
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 May 2021

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Report of the Independent Examiner	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 10

CHINUCH 20
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 May 2021

TRUSTEES	A Katz E Meyer J Neuberger
REGISTERED OFFICE	First Floor 94 Stamford Hill London N16 6XS
REGISTERED COMPANY NUMBER	10753661 (England and Wales)
REGISTERED CHARITY NUMBER	1175074
BANKERS	Metro Bank plc Unit 1 The Mall Edgware London HA8 7BD

CHINUCH 20
REPORT OF THE TRUSTEES FOR THE
YEAR ENDED 31 May 2021

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 31 May 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 2015).

OBJECTIVES AND ACTIVITIES

Objects for public benefit

The objects of the charity are:

- the advancement of the Orthodox Jewish Faith, in particular but not exclusively by supporting educational establishments that promote the Orthodox Jewish Faith.

The trustees have considered the Charity Commission's general guidance on public benefit.

Grantmaking policy

The trustees make grants to educational establishments promoting the Orthodox Jewish Faith on an annual basis. Grants are distributed in line with the demographic of the donor base of the charity and also take into account the relative needs of the establishments.

ACHIEVEMENT AND PERFORMANCE

Activities

During the year the charity has continued its philanthropic activities and has maintained its support of organisations engaging in education. Various functions were held during the year both for distributing grants and to raise awareness of the charity and its beneficiaries.

Partnership with the GGBH

The Chomesh L'Chinuch program works together with the Golders Green Beth Hamedrash (GGBH) in raising and distributing funds, though funds raised by the GGBH are accounted for in the GGBH financial accounts. A true measure of success of the Chomesh L'Chinuch program can be seen looking at the sums raised and distributed by both Chinuch 20 and the GGBH. These are presented in the table below:

	Chinuch 20	GGBH	Combined
Funds raised	223,338	163,524	386,862
Funds distributed	239,327	247,100	486,427

The trustees are proud that total funds distributed are larger than in any previous year, and that in the few years since the program was set up, over £1million has been distributed to schools.

Shpieltime

As a reaction to Covid – 19 and the limited fundraising opportunities over Purim 2021, Chinuch 20 launched an online fundraising platform with support from Charity Extra. Over £105,000 was raised and distributed to schools (£89,747) and other worth causes (£15,280, distributed via Achisomoch Aid Company) from this scheme. The trustees hope that this is will not be needed in future years.

FINANCIAL REVIEW

Financial position

The charity is reliant on income from donations. The trustees are pleased to report that income has again increased over the year, and therefore funds distributed to local schools has also increased. Free reserves held at the year end were £336.

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

FUTURE PLANS

The charity plans to continue its activities subject to satisfactory income. The Charity aims to increase income and distributions to £1,000,000 per annum over future years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a limited company and is governed by its Memorandum and Articles of Association dated 4th May 2017, as amended on 10th October 2017.

Organisational structure

The day-to-day affairs of the company are administered by the trustees. The power to appoint new trustees is vested in the continuing board. New trustees are appointed based on personal competence, specialist skills and experience They are inducted into the working of the charity by the current board and are given, in the view of the board, sufficient training to understand the nature of the charity and its working. They are also encouraged to read the Charity Commission's various publications on trustees.

Risk review

The trustees have confirmed that there are no major risks to which the charity is exposed.

The trustees (who are also the directors of Chinuch 20 for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 and signed on its behalf by:


E Meyer (Mar 31, 2022 18:45 GMT+1)

Mar 31, 2022

E Meyer

Trustee


Jeremy Neuberger (Mar 31, 2022 18:46 GMT+1)

Mar 31, 2022

J Neuberger

Trustee

CHINUCH 20
REPORT OF THE INDEPENDENT EXAMINER

Independent examiner's report to the trustees of Chinuch 20

I report to the trustees on my examination of the accounts of Chinuch 20 (the Trust) for the year ended 31 May 2021.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

E. Berkovits
E. Berkovits (Mar 31, 2022 23:41 GMT+1)

Mar 31, 2022

Mr E Berkovits FCA

7 Beverly Gardens, London NW11 9DG

CHINUCH 20 (REGISTERED NUMBER: 10753661)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2021

	Notes	2021 Unrestricted Fund	2020 Total Funds
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	223,339	143,982
Investment income	3	4	28
Total		223,343	144,010
EXPENDITURE ON			
Raising funds	4	6,617	4,102
Charitable activities			
Charitable activities	5	241,380	142,861
Total		247,997	146,963
NET INCOME/(EXPENDITURE)		(24,654)	(2,953)
RECONCILIATION OF FUNDS			
Total funds brought forward		24,990	27,943
TOTAL FUNDS CARRIED FORWARD		336	24,990

The notes form part of these financial statements


CHINUCH 20 (REGISTERED NUMBER: 10753661)
STATEMENT OF FINANCIAL POSITION
AT 31 May 2021

	Notes	2021 Unrestricted Fund	2020 Total Fund
CURRENT ASSETS			
Cash at bank		336	24,990
		336	24,990
NET CURRENT ASSETS		336	24,990
TOTAL ASSETS LESS CURRENT LIABILITIES			
NET ASSETS		336	24,990
FUNDS			
Unrestricted funds; General fund		336	24,990
TOTAL FUNDS		336	24,990

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 on 24 March 2022 and were signed on its behalf by:


E Meyer (Mar 31, 2022 18:45 GMT+1)

Mar 31, 2022
E Meyer
 Trustee


Jeremy Neuberger (Mar 31, 2022 18:46 GMT+1)

Mar 31, 2022
J Neuberger
 Trustee

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2021

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 2015)', 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. The charity is exempt from producing a cash flow statement due to it being classified as a small charity.

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.

Support costs are those incurred to assist the work of the charity but are not direct charitable activities.

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

Taxation

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

Going concern

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

2. DONATIONS AND LEGACIES

	2021	2020
	Unrestricted Fund	Total Funds
Donations	223,338	143,982

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2021

3. INVESTMENT INCOME

	2021	2020
	Unrestricted Fund	Total Funds
Deposit account income	4	28

4. RAISING FUNDS

	2021	2020
	Unrestricted Fund	Total Funds
Printing	250	490
Consultancy	1,903	-
Advertising	<u>4,464</u>	<u>1,515</u>
Total	6,617	2,004

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (See note 6)	Support costs (See note 7)	Total
Charitable activities	239,327	2,053	241,380

6. GRANTS PAYABLE

The total grants paid to institutions during the year was as follows:

	2021
Menorah High School Foundation Trust	24,100
Torah 5759 Limited	22,480
Hasmonean High School Charitable Trust	18,450
Comet Charity	18,360
MGS Charitable Trust	17,150
Achisomoch Aid Company	15,280
Tiferes High School	11,750
Menorah Primary School	11,680
Menorah Grammar School Charitable Trust	11,200
Total grants under £10,000	<u>88,877</u>
Total grants	239,327

All grants were made in support of education, with the exception of the grant to Achisomoch Aid Company which was made for the express purpose of furthering the funds to other causes as part of the Shpieltime initiative.

CHINUCH 20
NOTES TO THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2021

7. SUPPORT COSTS

	2021	2020
	Unrestricted Fund	Total Funds
Bank charges	534	538
Bookkeeping and secretarial	<u>1,518</u>	<u>1,073</u>
	2,053	1,611

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. RELATED PARTY DISCLOSURES

The charity received donations of £90,479 (2020 - £55,108) from Achisomoch Aid Company Limited, a charitable company with a trustee in common.

The charity made a donation of £15,280 (2020 - £nil) to Achisomoch Aid Company Limited, a charitable company with a trustee in common.












Chomesh LChinuch Accounts 2021

Final Audit Report

2022-03-31


Created:	2022-03-31
By:	Yehuda Neuberger (y.neuberger@ttps.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAPahm_6SZMLobD0pegOZxss5sSUEhMnT2

"Chomesh LChinuch Accounts 2021" History

-  Document created by Yehuda Neuberger (y.neuberger@ttps.org.uk)
2022-03-31 - 2:57:47 PM GMT- IP address: 78.86.36.133
-  Document emailed to E Meyer (emanuelmeyer@gmail.com) for signature
2022-03-31 - 3:00:03 PM GMT
-  Email viewed by E Meyer (emanuelmeyer@gmail.com)
2022-03-31 - 5:28:49 PM GMT- IP address: 66.249.93.87
-  Document e-signed by E Meyer (emanuelmeyer@gmail.com)
Signature Date: 2022-03-31 - 5:45:30 PM GMT - Time Source: server- IP address: 176.35.189.103
-  Document emailed to Jeremy Neuberger (jeremy.neuberger@gmail.com) for signature
2022-03-31 - 5:45:32 PM GMT
-  Email viewed by Jeremy Neuberger (jeremy.neuberger@gmail.com)
2022-03-31 - 5:45:58 PM GMT- IP address: 66.249.81.159
-  Document e-signed by Jeremy Neuberger (jeremy.neuberger@gmail.com)
Signature Date: 2022-03-31 - 5:46:40 PM GMT - Time Source: server- IP address: 81.2.149.70
-  Document emailed to eberkovits@gmail.com for signature
2022-03-31 - 5:46:42 PM GMT
-  Yehuda Neuberger (y.neuberger@ttps.org.uk) replaced signer eberkovits@gmail.com with E. Berkovits (elberkovits@gmail.com)
2022-03-31 - 10:15:21 PM GMT- IP address: 2.25.44.254
-  Document emailed to E. Berkovits (elberkovits@gmail.com) for signature
2022-03-31 - 10:15:22 PM GMT
-  Email viewed by E. Berkovits (elberkovits@gmail.com)
2022-03-31 - 10:36:07 PM GMT- IP address: 66.249.93.91

 Document e-signed by E. Berkovits (elberkovits@gmail.com)

Signature Date: 2022-03-31 - 10:41:52 PM GMT - Time Source: server- IP address: 81.101.224.235

 Agreement completed.

2022-03-31 - 10:41:52 PM GMT