



# ReBorne with Resilience

**ANNUAL REPORT AND ACCOUNTS 2022-2023**

Charity registration number 1188334



**Lev Chaim**  
LIFE • HOPE • CARE

## OUR INCEPTION

### I AM A CANCER SURVIVOR.

"During the colonoscopy, he took several biopsies. I eyed the screen suspiciously. One did not have to be a medical genius to notice the huge blockage in my colon. The doctor couldn't even get the camera past it." "Let's go back to my room," he said somberly. "We'll talk there."

I was in my vibrant 30s, a young energetic mother and wife, when I received the diagnosis that turned my life into shambles. Stage 4 colon cancer. I journeyed through my illness with fear, pain and loneliness.

No one should have to experience the pain of battling an illness all alone. In 2018, finally in remission, I founded Lev Chaim, taking my hard experience and using it to support others.

lev chaim is in a living, beating heart. we are there for cancer patients both practically and emotionally; providing assistance with the staggering financial needs, medical advocacy, and perhaps the most meaningful - a shoulder for them to cry on. lev chaim is there for patients throughout their rocky journey to bring some light into their darkness.

In 2023, we helped **19** cancer patients, **66** family members, and made **350** referrals.

Our mission to relieve financial burdens and alleviate suffering has been successful. Lev Chaim remains dedicated to helping cancer patients emerge from their cancer experience with renewed resilience and a sense of rebirth.

**Mrs S. Neuman,  
Trustee**





## Why is Lev Chaim needed?

### **CANCER.**

### **FIGHT, FLIGHT OR FREEZE.**

### **HOW DO YOU REACT?**

The dreaded C word, striking at any stage of life, children, teens, young adults, fathers, mothers, and grandparents alike. Cancer knows no bounds, engulfing not just the individual, but their entire circle - loved ones, family, friends and colleagues.

Cancer hits suddenly, causing devastation, with gripping side-effects extending beyond the illness. Patients endure gruelling treatments leaving them with constant dizziness, erratic moods, hair-loss, numbness, challenging the emotional, physical and mental wellbeing of the patient.

Lev Chaim is in a living, beating heart. We are there for cancer patients both practically and emotionally; providing assistance with the staggering financial needs, medical advocacy, and perhaps the most meaningful - a shoulder for them to cry on. Lev Chaim is there for patients throughout their rocky journey to bring some light into their darkness.





## How Lev Chaim supports our cancer patients

For those struggling with sadness, and vulnerability, Lev Chaim is at their side, offering an extensive range of services to the patient and their families. Our services include

### **EXPERT MEDICAL REFERRALS**

### **AND FINANCIAL ASSISTANCE,**

granting patients access to leading oncologists and top-tier cancer treatment facilities in the UK.



For every cancer patient their journey presents itself differently.

## Lev Chaim creates a tailored care plan offering:

### TRANSPORTATION TO AND FROM MEDICAL APPOINTMENTS

Lev Chaim coordinates transportation with volunteers, who provide support to patients, ensuring they arrive calmly and on time for their appointments.



### PRIVATE TESTING FOR EARLIER DIAGNOSIS

Next day appointments made available with results on the same day, followed by immediate referral to NHS treatments.



### MEDICAL RESEARCH AND REFERRALS

Lev Chaim arranges consultations with top oncologists to ease patient anxiety by offering second opinions to their care plans.



### MEALS

On Chemotherapy days, Lev Chaim organises breakfast, brunch, and warm meals.



### SIBLING/ CHILD CARE PACKAGES

Lev Chaim celebrates birthdays, often forgotten by the family. Additionally, Lev Chaim arranges therapy sessions and activities for children



### PAMPERING CARE PACKAGES

Sending love-filled care packages and thoughtful "thinking of you" notes, to create moments for smiles and pleasure.



### EMOTIONAL SUPPORT

To aid patients in navigating their journey, addressing their holistic well-being - mind, body, and spirit - under the guidance of experienced therapists.



## Case-study:

Dovy, a ten year-old boy, had a benign tumour on his brain and was placed on a cancer medical care plan for an operation in this delicate area. His mom was extremely anxious about the operation. Lev Chaim arranged a second opinion with a top neurologist, who advised leaving the tumour and monitoring it, as operating was deemed unsafe. Mom was relieved, as this opinion came from the most sought-after neurologist. Dovy continues to visit the neurologist at quarterly intervals, and is thriving well.





## Lev Chaim's expedited care

Access to doctors in a timely manner significantly impacts survival and recovery. For NHS cancer patients the initial consultation wait is anywhere from 3 to 6 months. Lev Chaim intervenes by expediting testing for diagnosis, providing medical advocacy, and offering referral support and guidance.

## Lev Chaim's family support

We have a support system in place for Lev Chaim family members. No family member dealing with cancer deserves to feel confused or lonely. Children, in particular, need reassurance and explanation, age appropriate, that their parent or loved one will be ok.

Lev Chaim provides a supportive social network of warmth and positivity. We empathise with our patients' families, understanding their heightened levels of anxiety and stress, and offer sensitivity and support accordingly.

## Lev Chaim's patients are regular people

Lev Chaim serves individuals who are just like you - leading typical lives - ordinary people attending school or holding down respected jobs.

Recognising the burden of associated cancer treatment costs for patients, Lev Chaim actively raises funds to alleviate the financial strain and ensure access to enhanced medical treatments.



# Sarah's\* Journey

Our daughter Sarah began experiencing severe fatigue, often falling asleep at any time. She wasn't herself, frequently getting upset for no apparent reason, and we were puzzled by her extreme mood swings.

Feeling it necessary, we scheduled medical checks, including blood tests. The doctor reported that all results came back clear, suggesting it might be an emotional issue.

As Sarah's eyesight declined, we opted for an optician check, which led to a referral to an eye specialist to examine her cornea. However, those results also came back clear, prompting a referral for an MRI. Sarah's condition continued to weaken over time.

However, the soonest MRI appointment available was in three weeks and would be conducted over Zoom. I reached out to Lev Chaim, expressing my concerns and anxiety about the three-week wait for the appointment.

Lev Chaim emphasised the urgency of addressing the matter immediately and managed to schedule an in-person MRI appointment just two days later.

Though there was momentary relief, it was short-lived.

Before heading to A&E, I contacted Lev Chaim again, who provided reassurance, listened, and empathised with our pain. Lev Chaim kept in regular contact, calling or messaging every few days. Sarah received thinking of you notes with treats, including bath bombs, makeup bags, all of which were thoroughly appreciated. These gestures always came at the exact right time and cheered up Sarah!

Lev Chaim sent gifts for my family, balloons, flower arrangements and food treats. These thoughtful gestures carried us through our challenging periods.

We are incredibly grateful for all of Lev Chaim's help and support. Without them, we would have received the diagnosis later, where every passing day was crucial. Lev Chaim saved us from many more complications. The doctors said that if we had waited any longer, it could have affected Sarah's eyesight.

**"Thank God for Lev Chaim; they saved us!"**

\*name changed to protect privacy





# SUPPORT IN NUMBERS

Number of Lev Chaim  
cancer survivors

**96% survivors**

Number of Lev  
Chaim patients  
by age



**0 to 15 - 3**



**16 to 25 - 1**



**25 to 55 - 7**



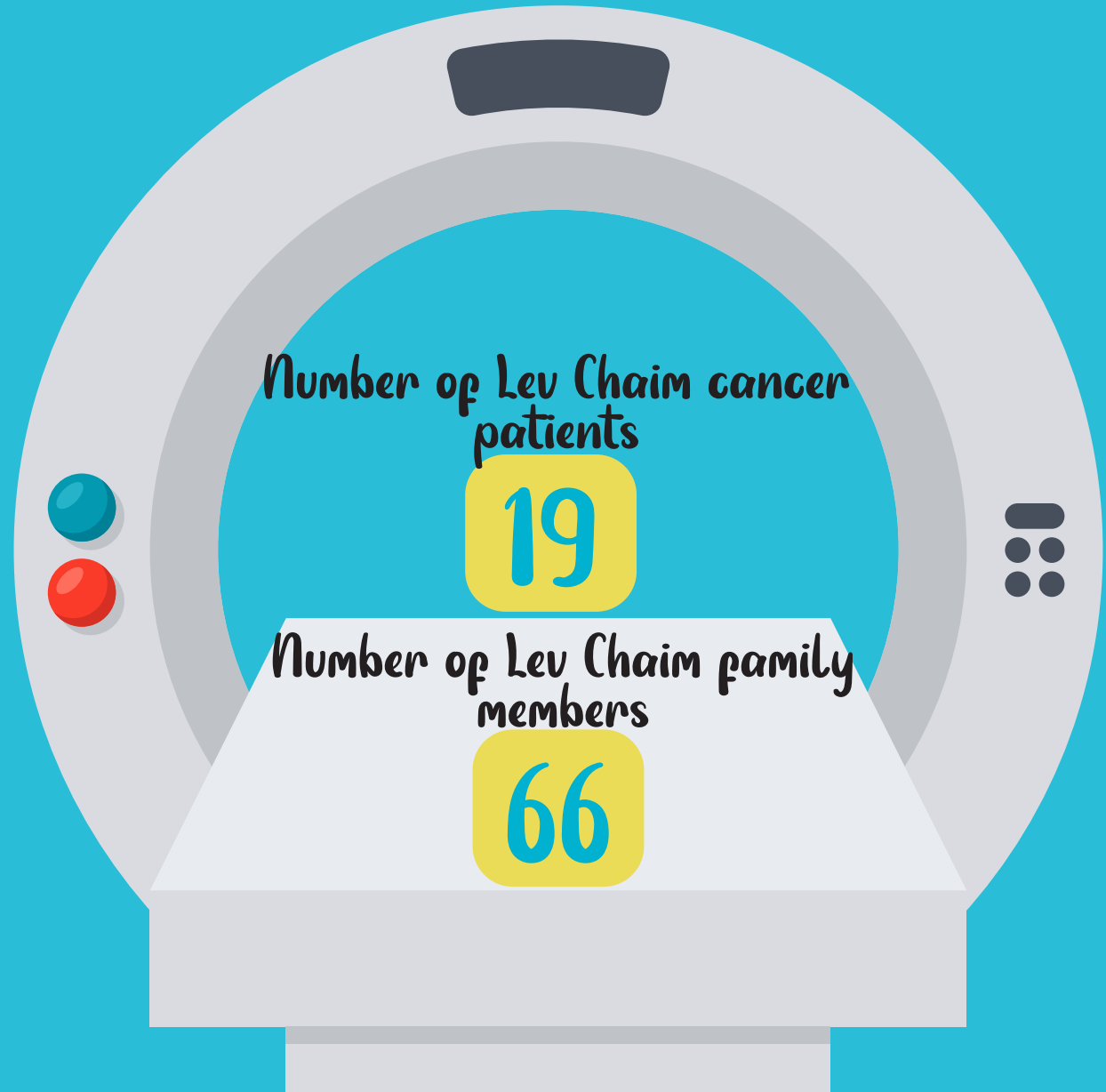
**55+ - 10**

Number of Lev Chaim cancer  
patients

**19**

Number of Lev Chaim family  
members

**66**



# LEV CHAIM SERVICES PROVIDED PATIENTS WITH:

£285,000.00 through

178

Appointments and Consultations

68

CT / MRI scans

2

Awareness Evenings

12

Surgeries

17

Colonoscopies

£11,000 through

93



Birthday Treats

158



Meals

66



Therapy Sessions



14

Group Therapy Sessions

17

Mammograms

55

Ultrasounds

12

Biopsies



Awareness Evening



Birthday gifts



Brunch for families



Summer holiday family packages

# TRUSTEES' ANNUAL REPORT

(Incorporating the Director's Report)

**Year ended  
31 December  
2023**

## Structure, governance and management

Lev Chaim is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 12 February 2020 as a company and the company number is 12459457. It was registered as a charity on 04 March 2020 with a charity number 1188334. It was originally called Lechaim and its name was changed on 22nd Jan 2021.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by Mrs L Neumann on behalf of the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

## Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

The risks faced by the trust are principally operational risks from ineffective grant making. These risks are managed by the trustees researching potential beneficiaries before granting donations.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all grants.

## Risk management

The Trustees are responsible for the management of the risks faced by the Charity. A formal review of the charity's risk management processes is undertaken on an annual basis.

The key controls used by the charity include:

- o Comprehensive strategic planning and budgeting;
- o Established organisational structure and lines of reporting;
- o Clear authorisation and approval levels.

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.



# TRUSTEES' ANNUAL REPORT

(Incorporating the  
Director's Report)  
(continued)

**Year ended  
31 December  
2023**

## Objectives and activities

The objects of the charity are: to promote and protect the physical and mental health of sufferers of any medical conditions around the world through the provision of financial assistance, support and medical advice.

### Public benefit

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

### Grant making policy

The charity is funded by donations and investment income. The charity gives out grants in line with the above objects.

The application of the funds by way of grants to either institutions or individuals and is almost always to institutions.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

## TRUSTEES' ANNUAL REPORT

(Incorporating the Director's Report)  
(continued)

**Year ended  
31 December  
2023**

### Achievements and performance

The charity received £218,007 in donations during the year and paid out £338,852 by way of direct charitable expenses, grants and support costs.

The direct charitable expenditure was made in line with the stated objects of the charity and relates to consultancy, medical & convalescence expenses that the trustees have paid out to speed up the provision of diagnoses of serious illness or the intervention to cure or prevent the spread of serious illnesses.

The charity also incurred costs associated with convalescence of patients during the year.

The charity incurred governance costs comprising professional fees.

All other office costs are borne by a local benefactor and the trustees wish to record their appreciation to the benefactor for the free use of their offices.

Related party transactions are disclosed as applicable in the notes to the accounts.

There was an overall net expenditure and movement of funds for the year amounting to £120,845.

### Financial review

The trustees feel that the activity reflects the profile and standing within the local community. The impact for future year's expenditure is self-evident and the trustees would like to record their appreciation for all the financial support received from benefactors during the course of the year.

### Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

The Trustees are satisfied that the balance of the

Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

In considering the financial obligations of the charity, the trustees have resolved to maintain a minimum reserve, being the current assets of the charity.

The trustees consider that the year was acceptable in terms of income generated from donations and grants paid out. The trustees are delighted to have made many valuable contributions to the community as a result of these donations and hope to be able to do so for many years to come.

The free reserves, represented by the net current assets of the charity, amounted to £253,902 all of which are unrestricted.

The trustees' annual report and the strategic report were approved on 2 July 2024 and signed on behalf of the board of trustees by:

Mrs L Neumann

Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEV CHAIM

year ended  
31 december  
2023

I report to the trustees on my examination of the financial statements of Lev Chaim ('the charity') for the year ended 31 December 2023.

## Responsibilities and basis of report

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

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

## Independent examiner's statement

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

1. 1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. 2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles

of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Mr Howard Schwalbe ACA  
Independent Examiner  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

2 July 2024



# STATEMENT OF FINANCIAL ACTIVITIES

(including income  
and expenditure  
account)

Year ended  
31 December  
2023

		Unrestricted funds £	2023 Total funds £	2022 Total funds £
	Notes			
<b>Income and endowments</b>				
Donations and legacies	5	218,007	218,007	499,226
<b>Total income</b>		<u>218,007</u>	<u>218,007</u>	<u>499,226</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	6	3,830	3,830	24,153
Expenditure on charitable activities	7,8	335,022	335,022	203,502
<b>Total expenditure</b>		<u>338,852</u>	<u>338,852</u>	<u>227,655</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(120,845)</u>	<u>(120,845)</u>	<u>271,571</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>374,747</u>	<u>374,747</u>	103,176
<b>Total funds carried forward</b>		<u>253,902</u>	<u>253,902</u>	<u>374,747</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 9 to 15 form part of these financial statements.

# STATEMENT OF FINANCIAL POSITION

## 31 December 2023

		2023 £	2022 £
	Note		
Current assets			
Debtors	14	11,325	15,800
Cash at bank and in hand		246,456	365,888
		257,781	381,688
Creditors: amounts falling due within one year	15	3,879	6,941
Net current assets		253,902	374,747
Total assets less current liabilities		253,902	374,747
Net assets		253,902	374,747
Funds of the charity			
Unrestricted funds		253,902	374,747
Total charity funds	16	253,902	374,747

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 2 July 2024, and are signed on behalf of the board by:

Mrs L Neumann  
Trustee

# NOTES TO THE FINANCIAL STATEMENTS

**Year ended  
31 December  
2023**

## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 14 Saltire Gardens, Salford, M74BG, Manchester.

## 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 Companies Act 2006.

## 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 did not require management to make judgements, estimates or assumptions that affect the amounts reported.

## 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. The following specific policies are applied to particular categories of income:

- 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted



# NOTES TO THE FINANCIAL STATEMENTS

**Year ended  
31 December  
2023**

service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

## 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, non-charitable 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.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

# NOTES TO THE FINANCIAL STATEMENTS

Year ended  
31 December  
2023

## 4. Limited by guarantee

Lev Chaim is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

## 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	218,007	218,007	489,226	489,226
Grants				
Grants receivable	—	—	10,000	10,000
	<u>218,007</u>	<u>218,007</u>	<u>499,226</u>	<u>499,226</u>

## 6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sundry fundraising expenses	3,830	3,830	24,153	24,153

## 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Consultancy, medical & convalescence expenses	303,781	303,781	182,241	182,241
Support costs	31,241	31,241	21,261	21,261
	<u>335,022</u>	<u>335,022</u>	<u>203,502</u>	<u>203,502</u>

# NOTES TO THE FINANCIAL STATEMENTS

Year ended  
31 December  
2023

## 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Consultancy, medical & convalescence expenses	268,443	35,338	27,910	331,691	201,456
Governance costs	—	—	3,331	3,331	2,046
	<u>268,443</u>	<u>35,338</u>	<u>31,241</u>	<u>335,022</u>	<u>203,502</u>

## 9. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	4,704	4,704	510
Premises	4,926	4,926	7,417
General office	18,280	18,280	11,288
Governance costs	3,331	3,331	2,046
	<u>31,241</u>	<u>31,241</u>	<u>21,261</u>

## 10. Analysis of grants

	2023 £	2022 £
Grants to institutions		
Amud Hatzodokoh Trust	30,000	—
Bederech Kovod	1,800	—
Grants under £1,000	<u>488</u>	<u>1,031</u>
	32,288	1,031
Grants to individuals		
Relief of poverty	3,050	3,000
Total grants	<u>35,338</u>	<u>4,031</u>

# NOTES TO THE FINANCIAL STATEMENTS

Year ended  
31 December  
2023

## 11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,080	1,020

## 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	4,704	1,510

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - admin	1	1

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

## 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

## 14. Debtors

	2023 £	2022 £
Other debtors	11,325	15,800

## 15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,080	1,020
Other creditors	2,799	5,921
	3,879	6,941



# NOTES TO THE FINANCIAL STATEMENTS

Year ended  
31 December  
2023

## 16. Analysis of charitable funds

### Unrestricted funds

	At 01 Jan 2023 £	Income £	Expenditure £	At 31 Dec 2023 £
General funds	374,747	218,007	(338,852)	253,902

	At 01 Jan 2022 £	Income £	Expenditure £	At 31 Dec 2022 £
General funds	103,176	499,226	(227,655)	374,747

## 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	257,781	257,781
Creditors less than 1 year	(3,879)	(3,879)
Net assets	253,902	253,902

	Unrestricted Funds £	Total Funds 2022 £
Current assets	381,688	381,688
Creditors less than 1 year	(6,941)	(6,941)
Net assets	374,747	374,747

## 18. Related parties

Mr H Neumann, a trustee of Lev Chaim is also a trustee of Beauland Limited. During the year Beauland Limited donated a total of £9,850 to Lev Chaim.

Mr H Neumann, a trustee of Lev Chaim is also a trustee of Ner Foundation. During the year Ner Foundation donated a total of £8,000 to Lev Chaim.

Mr S & Mrs L Neumann are trustees of Lev Chaim. During the year Mr S & Mrs L Neumann donated a total of £2,300.

## 19. Taxation

Lev Chaim is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

## Reference and administrative details

Registered charity name	<b>Lev Chaim</b>
Charity registration number	<b>1188334</b>
Company registration number	<b>12459457</b>
Principal office and registered office	<b>14 Saltire Gardens Salford M74BG Manchester</b>
The trustees	<b>Mr H Neumann Mr S Neumann Mrs L Neumann Dr D Hibbert</b>
Independent examiner	<b>Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester</b>

