

THE CHEVRAS EZRAS NITZROCHIM TRUST

England & Wales · Charity number 275352

Details

Status Registered

Legal form Other

Registered 1978-03-14

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

Contact

Address 53 Heathland Road
London
N16 5PQ

Phone 020 8880 8910

Activities

Objects: TO APPLY THE WHOLE OF THE INCOME AND THE CAPITAL OF THE TRUST FUND TO THE FURTHERANCE AND BENEFIT OF SUCH ONE OR MORE CHARITIES, CHARITABLE INSTITUTIONS OR CHARITABLE PURPOSES IN ANY PART OF THE WORLD IN SUCH SHARES AND IN SUCH MANNER AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION MAY FROM TIME TO TIME DETERMINE.

Activities: Making grants to other charities and individuals.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- Barnet
- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£196,173	£192,423	-	-
2023-12-31	£242,796	£243,513	-	-
2022-12-31	£262,971	£261,582	-	-
2021-12-31	£246,009	£238,178	-	-
2020-12-31	£281,859	£282,425	-	-

Trustees

Name	Role	Appointed
Bernard Dov Stroh		2016-03-31
HERTZ KAHAN		
MOSHE SHMUEL ROTTENBERG		
Saul Gross		2016-03-30

THE CHEVRAS EZRAS NITZROCHIM TRUST

England & Wales - Charity number 275352

Accounts

THE CHEVRAS EZRAS NITZROCHIM TRUST
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

THE CHEVRAS EZRAS NITZROCHIM TRUST

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THE CHEVRAS EZRAS NITZROCHIM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024**

TRUSTEES	Mr H Kahan Mr M S Rottenberg Mr B D Stroh Mr S Gross
PRINCIPAL ADDRESS	53 Heathland Road London N16 5PQ
REGISTERED CHARITY NUMBER	275352
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	Santander UK plc BBAM Bridle Road Bootle Merseyside L30 4GB

THE CHEVRAS EZRAS NITZROCHIM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the relief of the poor, needy and sick and the advancement of Jewish Religious Education. The charity carries out its objects by grantmaking.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Funds are raised by direct contact. In addition appeals by letter are made to the Jewish community normally two or three times per annum before Jewish Holidays.

There are constant calls for help all of which are treated discreetly and with sympathy. All cases are carefully considered by the Trustees and help given according to the circumstances and funds available.

The trustees have made many valuable contributions to other charities, individuals and families mainly in Greater London but help is also given further afield.

During the year individuals and families were aided in the sum £141,089 (2023 - £177,965) being made to needy and sick, unemployed, widows and incapacitated persons. Grants were also allocated in the form of food, medical supplies and clothing. Donations to charities amounted to £45,386 (2023 - £60,077)

The trustees wish to pay tribute to those who have assisted voluntarily in running the operation and the expertise and hard work, which has been put into this. A special thanks to all the people who have donated, large and small in this noble work.

The trustees hope to continue this crucial work in the future, the charity having acquired a reputation in the community of which they are justly proud.

FINANCIAL REVIEW

Reserves policy

The charity does not have a specific reserve policy. Donations are made according to the availability of funds. The reserves at the year end were £30,157 (2023 - £26,407).

Other matter

The charity is part of a class inquiry by the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted under Deed of Trust dated 3rd January 1978.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

THE CHEVRAS EZRAS NITZROCHIM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 Charities 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 17 March 2026 and signed on its behalf by:

Mr H Kahan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHEVRAS EZRAS NITZROCHIM TRUST

Independent examiner's report to the trustees of The Chevras Ezras Nitzrochim Trust

I report to the charity trustees on my examination of the accounts of The Chevras Ezras Nitzrochim Trust (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement - matters of concern identified

I have completed my examination.

The charity is part of a class inquiry by the Charity Commission.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

17 March 2026

THE CHEVRAS EZRAS NITZROCHIM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		196,173	242,796
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds	2	1,814	3,592
Charitable activities	3		
Grantmaking		186,475	238,042
Support		4,134	1,879
		<hr/>	<hr/>
Total		192,423	243,513
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		3,750	(717)
RECONCILIATION OF FUNDS			
Total funds brought forward		26,407	27,124
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>30,157</u>	<u>26,407</u>

The notes form part of these financial statements

THE CHEVRAS EZRAS NITZROCHIM TRUST

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	2024 Total funds £	2023 Total funds £
CURRENT ASSETS			
Debtors	7	3,000	3,000
Cash at bank		30,937	24,907
		<hr/>	<hr/>
		33,937	27,907
 CREDITORS			
Amounts falling due within one year	8	(3,780)	(1,500)
		<hr/>	<hr/>
NET CURRENT ASSETS		30,157	26,407
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,157	26,407
		<hr/>	<hr/>
NET ASSETS		30,157	26,407
		<hr/>	<hr/>
FUNDS		30,157	26,407
Unrestricted funds		30,157	26,407
		<hr/>	<hr/>
TOTAL FUNDS		30,157	26,407
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 March 2026 and were signed on its behalf by:

Mr H Kahan - Trustee

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Donations are recognised in the Statement of Financial Activities of the charity when received.

Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Grants are only recognised in the Statement of Financial Activities when paid.

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 tax on its charitable activities.

Going concern

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. 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 amount expected to be received or paid and not discounted.

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

2. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Postage stationery and advertising	574	1,487
Travelling	740	570
Advertising	500	1,535
	<u>1,814</u>	<u>3,592</u>

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Grantmaking	186,475	-	186,475
Support	-	4,134	4,134
	<u>186,475</u>	<u>4,134</u>	<u>190,609</u>

4. GRANTS PAYABLE

	2024	2023
	£	£
Grantmaking	<u>186,475</u>	<u>238,042</u>

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

	2024	2023
	£	£
Relief of poverty	27,821	33,221
Advancement of education	7,331	8,973
Advancement of religion	5,734	10,363
Social welfare	4,500	7,520
	<u>45,386</u>	<u>60,077</u>

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

	2024	2023
	£	£
Relief of poverty	<u>141,089</u>	<u>177,965</u>

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

5. SUPPORT COSTS

	Governance costs
	£
Support	4,134
	<u> </u>

Support costs, included in the above, are as follows:

Governance costs

	2024	2023
	Support	Total activities
	£	£
Independent examiner's fee	600	510
Independent examiner's other fees	3,180	990
General expenses	354	379
	<u>4,134</u>	<u>1,879</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	3,000	3,000
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	3,780	1,500
	<u> </u>	<u> </u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

THE CHEVRAS EZRAS NITZROCHIM TRUST

England & Wales - Charity number 275352

Accounts

THE CHEVRAS EZRAS NITZROCHIM TRUST
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Sugarwhite Meyer Accountants Ltd
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N16 6XS

THE CHEVRAS EZRAS NITZROCHIM TRUST

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THE CHEVRAS EZRAS NITZROCHIM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

TRUSTEES	Mr H Kahan Mr M S Rottenberg Mr B D Stroh Mr S Gross
PRINCIPAL ADDRESS	53 Heathland Road London N16 5PQ
REGISTERED CHARITY NUMBER	275352
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	Santander UK plc BBAM Bridle Road Bootle Merseyside L30 4GB

THE CHEVRAS EZRAS NITZROCHIM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the relief of the poor, needy and sick and the advancement of Jewish Religious Education. The charity carries out its objects by grantmaking.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Funds are raised by direct contact. In addition appeals by letter are made to the Jewish community normally two or three times per annum before Jewish Holidays.

There are constant calls for help all of which are treated discreetly and with sympathy. All cases are carefully considered by the Trustees and help given according to the circumstances and funds available.

The trustees have made many valuable contributions to other charities, individuals and families mainly in Greater London but help is also given further afield.

During the year individuals and families were aided in the sum £177,965 (2022 - £218,835) being made to needy and sick, unemployed, widows and incapacitated persons. Grants were also allocated in the form of food, medical supplies and clothing. Donations to charities amounted to £60,077 (2022 - £37,647)

The trustees wish to pay tribute to those who have assisted voluntarily in running the operation and the expertise and hard work, which has been put into this. A special thanks to all the people who have donated, large and small in this noble work.

The trustees hope to continue this crucial work in the future, the charity having acquired a reputation in the community of which they are justly proud.

FINANCIAL REVIEW

Reserves policy

The charity does not have a specific reserve policy. Donations are made according to the availability of funds. The reserves at the year end were £26,407 (2022 - £27,124).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted under Deed of Trust dated 3rd January 1978.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

THE CHEVRAS EZRAS NITZROCHIM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Mr H Kahan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHEVRAS EZRAS NITZROCHIM TRUST

Independent examiner's report to the trustees of The Chevras Ezras Nitzrochim Trust

I report to the charity trustees on my examination of the accounts of The Chevras Ezras Nitzrochim Trust (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

30 October 2024

THE CHEVRAS EZRAS NITZROCHIM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		242,796	262,971
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds	2	3,592	3,366
Charitable activities	3		
Grantmaking		238,042	255,182
Support		1,879	3,034
		<hr/>	<hr/>
Total		243,513	261,582
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(717)	1,389
		<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward		27,124	25,735
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>26,407</u>	<u>27,124</u>

The notes form part of these financial statements

THE CHEVRAS EZRAS NITZROCHIM TRUST

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	2023 Total funds £	2022 Total funds £
CURRENT ASSETS			
Debtors	7	3,000	3,000
Cash at bank		24,907	25,504
		<u>27,907</u>	<u>28,504</u>
CREDITORS			
Amounts falling due within one year	8	(1,500)	(1,380)
		<u>26,407</u>	<u>27,124</u>
NET CURRENT ASSETS			
		<u>26,407</u>	<u>27,124</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>26,407</u>	<u>27,124</u>
NET ASSETS			
		<u>26,407</u>	<u>27,124</u>
FUNDS			
Unrestricted funds		<u>26,407</u>	<u>27,124</u>
TOTAL FUNDS			
		<u>26,407</u>	<u>27,124</u>

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

Mr H Kahan - Trustee

THE CHEVRAS EZRAS NITZROCHIM TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Donations are recognised in the Statement of Financial Activities of the charity when received.

Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Grants are only recognised in the Statement of Financial Activities when paid.

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 tax on its charitable activities.

Going concern

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. 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 amount expected to be received or paid and not discounted.

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

2. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Postage stationery and advertising	1,487	1,946
Travelling	570	520
Advertising	1,535	900
	<u>3,592</u>	<u>3,366</u>

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Grantmaking	238,042	-	238,042
Support	-	1,879	1,879
	<u>238,042</u>	<u>1,879</u>	<u>239,921</u>

4. GRANTS PAYABLE

	2023	2022
	£	£
Grantmaking	238,042	255,182
Support	-	1,300
	<u>238,042</u>	<u>256,482</u>

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

	2023	2022
	£	£
Relief of poverty	33,221	20,456
Advancement of education	8,973	8,925
Advancement of religion	10,363	3,774
Medical	-	2,482
Social welfare	7,520	2,010
	<u>60,077</u>	<u>37,647</u>

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

	2023	2022
	£	£
Relief of poverty	177,965	218,835

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

5. SUPPORT COSTS

	Governance costs
	£
Support	1,879
	<u> </u>

Support costs, included in the above, are as follows:

Governance costs

	2023	2022
	Support	Total
	£	activities
	£	£
Independent examiner's fee	510	510
Independent examiner's other fees	990	870
General expenses	379	354
	<u>1,879</u>	<u>1,734</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	3,000	3,000
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	1,500	1,380
	<u> </u>	<u> </u>

9. RELATED PARTY DISCLOSURES

The charity made a donation of £1,120 (2022 - Nil) to Shalvas Hanefesh in which a trustee is close relative of a trustee of this charity.

THE CHEVRAS EZRAS NITZROCHIM TRUST

England & Wales - Charity number 275352

Accounts

THE CHEVRAS EZRAS NITZROCHIM TRUST
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

THE CHEVRAS EZRAS NITZROCHIM TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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THE CHEVRAS EZRAS NITZROCHIM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022**

TRUSTEES	Mr H Kahan Mr M S Rottenberg Mr B D Stroh Mr S Gross
PRINCIPAL ADDRESS	53 Heathland Road London N16 5PQ
REGISTERED CHARITY NUMBER	275352
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	Santander UK plc BBAM Bridle Road Bootle Merseyside L30 4GB

THE CHEVRAS EZRAS NITZROCHIM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the relief of the poor, needy and sick and the advancement of Jewish Religious Education. The charity carries out its objects by grantmaking.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Funds are raised by direct contact. In addition appeals by letter are made to the Jewish community normally two or three times per annum before Jewish Holidays.

There are constant calls for help all of which are treated discreetly and with sympathy. All cases are carefully considered by the Trustees and help given according to the circumstances and funds available.

The trustees have made many valuable contributions to other charities, individuals and families mainly in Greater London but help is also given further afield.

During the year individuals and families were aided in the sum £218,835 (2021 - £181,625) being made to needy and sick, unemployed, widows and incapacitated persons. Grants were also allocated in the form of food, medical supplies and clothing. Donations to charities amounted to £37,647 (2021 - £52,039)

The trustees wish to pay tribute to those who have assisted voluntarily in running the operation and the expertise and hard work, which has been put into this. A special thanks to all the people who have donated, large and small in this noble work.

The trustees hope to continue this crucial work in the future, the charity having acquired a reputation in the community of which they are justly proud.

FINANCIAL REVIEW

Reserves policy

The charity does not have a specific reserve policy. Donations are made according to the availability of funds. The reserves at the year end were £27,124 (2021 - £25,735).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted under Deed of Trust dated 3rd January 1978.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

The trustees have reviewed the major risks to which the charity is exposed and confirm that they have established systems to mitigate them.

THE CHEVRAS EZRAS NITZROCHIM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 31 October 2023 and signed on its behalf by:

Mr H Kahan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHEVRAS EZRAS NITZROCHIM TRUST

Independent examiner's report to the trustees of The Chevras Ezras Nitzrochim Trust

I report to the charity trustees on my examination of the accounts of The Chevras Ezras Nitzrochim Trust (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

E Meyer FCA BSc

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

31 October 2023

THE CHEVRAS EZRAS NITZROCHIM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		262,971	246,009
EXPENDITURE ON			
Raising funds	2	3,366	2,840
Charitable activities			
Grantmaking	3	255,182	233,664
Support		3,034	1,674
Total		<u>261,582</u>	<u>238,178</u>
NET INCOME		1,389	7,831
RECONCILIATION OF FUNDS			
Total funds brought forward		25,735	17,904
TOTAL FUNDS CARRIED FORWARD		<u><u>27,124</u></u>	<u><u>25,735</u></u>

The notes form part of these financial statements

THE CHEVRAS EZRAS NITZROCHIM TRUST

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	2022 Total funds £	2021 Total funds £
CURRENT ASSETS			
Debtors	7	3,000	3,000
Cash at bank		25,504	24,055
		<u>28,504</u>	<u>27,055</u>
CREDITORS			
Amounts falling due within one year	8	(1,380)	(1,320)
		<u>27,124</u>	<u>25,735</u>
NET CURRENT ASSETS			
		<u>27,124</u>	<u>25,735</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		27,124	25,735
NET ASSETS			
		<u>27,124</u>	<u>25,735</u>
FUNDS			
Unrestricted funds		<u>27,124</u>	<u>25,735</u>
TOTAL FUNDS			
		<u>27,124</u>	<u>25,735</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2023 and were signed on its behalf by:

Mr H Kahan - Trustee

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Donations are recognised in the Statement of Financial Activities of the charity when received.

Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Raising funds comprise the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Grants are only recognised in the Statement of Financial Activities when paid.

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 tax on its charitable activities.

Going concern

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. 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 amount expected to be received or paid and not discounted.

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

2. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Postage stationery and advertising	1,946	1,380
Travelling	520	460
Advertising	900	1,000
	<u>3,366</u>	<u>2,840</u>

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Grantmaking	255,182	-	255,182
Support	1,300	1,734	3,034
	<u>256,482</u>	<u>1,734</u>	<u>258,216</u>

4. GRANTS PAYABLE

	2022	2021
	£	£
Grantmaking	255,182	233,664
Support	1,300	-
	<u>256,482</u>	<u>233,664</u>

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

	2022	2021
	£	£
Relief of poverty	20,456	28,491
Advancement of education	8,925	12,160
Advancement of religion	3,774	8,292
Medical	2,482	-
Social welfare	2,010	3,096
	<u>37,647</u>	<u>52,039</u>

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

	2022	2021
	£	£
Relief of poverty	<u>218,835</u>	<u>181,625</u>

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

5. SUPPORT COSTS

	Governance costs
	£
Support	1,734
	<u> </u>

Support costs, included in the above, are as follows:

Governance costs

	2022	2021
	Support	Total
	£	activities
	£	£
Independent examiner's fee	510	480
Independent examiner's other fees	870	840
General expenses	354	354
	<u>1,734</u>	<u>1,674</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	3,000	3,000
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	1,380	1,320
	<u> </u>	<u> </u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

THE CHEVRAS EZRAS NITZROCHIM TRUST

England & Wales - Charity number 275352

Accounts

THE CHEVRAS EZRAS NITZROCHIM TRUST
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

THE CHEVRAS EZRAS NITZROCHIM TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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THE CHEVRAS EZRAS NITZROCHIM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021**

TRUSTEES	Mr H Kahan Mr M S Rottenberg Mr B D Stroh Mr S Gross
PRINCIPAL ADDRESS	53 Heathland Road London N16 5PQ
REGISTERED CHARITY NUMBER	275352
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	Santander UK plc BBAM Bridle Road Bootle Merseyside L30 4GB

THE CHEVRAS EZRAS NITZROCHIM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the relief of the poor, needy and sick and the advancement of Jewish Religious Education. The charity carries out its objects by grantmaking.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Funds are raised by direct contact. In addition appeals by letter are made to the Jewish community normally two or three times per annum before Jewish Holidays.

There are constant calls for help all of which are treated discreetly and with sympathy. All cases are carefully considered by the Trustees and help given according to the circumstances and funds available.

The trustees have made many valuable contributions to other charities, individuals and families mainly in Greater London but help is also given further afield.

During the year individuals and families were aided in the sum £181,625 (2020 - £226,328) being made to needy and sick, unemployed, widows and incapacitated persons. Grants were also allocated in the form of food, medical supplies and clothing. Donations to charities amounted to £52,039 (2020 - £48,017)

The trustees wish to pay tribute to those who have assisted voluntarily in running the operation and the expertise and hard work, which has been put into this. A special thanks to all the people who have donated, large and small in this noble work.

The trustees hope to continue this crucial work in the future, the charity having acquired a reputation in the community of which they are justly proud.

FINANCIAL REVIEW

Reserves policy

The charity does not have a specific reserve policy. Donations are made according to the availability of funds. The reserves at the year end were £25,735 (2019 - £17,9040).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted under Deed of Trust dated 3rd January 1978.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

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

THE CHEVRAS EZRAS NITZROCHIM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Mr H Kahan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHEVRAS EZRAS NITZROCHIM TRUST

Independent examiner's report to the trustees of The Chevras Ezras Nitzrochim Trust

I report to the charity trustees on my examination of the accounts of The Chevras Ezras Nitzrochim Trust (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

E Meyer FCA BSc
Institute of Chartered Accountants in England and Wales
Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

31 October 2022

THE CHEVRAS EZRAS NITZROCHIM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		246,009	281,859
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds	2	2,840	3,466
Charitable activities	3		
Charitable activities		235,338	278,959
		<hr/>	<hr/>
Total		238,178	282,425
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		7,831	(566)
 RECONCILIATION OF FUNDS			
Total funds brought forward		17,904	18,470
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>25,735</u>	<u>17,904</u>

The notes form part of these financial statements

THE CHEVRAS EZRAS NITZROCHIM TRUST

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	2021 Total funds £	2020 Total funds £
CURRENT ASSETS			
Debtors	7	3,000	3,000
Cash at bank		24,055	17,718
		<u>27,055</u>	<u>20,718</u>
CREDITORS			
Amounts falling due within one year	8	(1,320)	(2,814)
		<u>25,735</u>	<u>17,904</u>
NET CURRENT ASSETS			
		<u>25,735</u>	<u>17,904</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>25,735</u>	<u>17,904</u>
NET ASSETS			
		<u>25,735</u>	<u>17,904</u>
FUNDS			
Unrestricted funds		<u>25,735</u>	<u>17,904</u>
TOTAL FUNDS			
		<u>25,735</u>	<u>17,904</u>

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

Mr H Kahan - Trustee

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Donations are recognised in the Statement of Financial Activities of the charity when received.

Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the Statement of Financial Activities when paid.

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 tax on its charitable activities.

Going concern

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. 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 amount expected to be received or paid and not discounted.

2. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Postage stationery and advertising	1,380	2,855
Travelling	460	611
Advertising	1,000	-
	<u>2,840</u>	<u>3,466</u>

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Charitable activities	233,664	1,674	235,338

4. GRANTS PAYABLE

	2021 £	2020 £
Charitable activities	233,664	277,345

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

	2021 £	2020 £
Relief of poverty	28,491	20,126
Advancement of education	12,160	13,763
Advancement of religion	8,292	9,568
Social welfare	3,096	7,560
	52,039	51,017

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

	2021 £	2020 £
Relief of poverty	181,625	226,328

5. SUPPORT COSTS

	Governance costs £
Charitable activities	1,674

Support costs, included in the above, are as follows:

Governance costs

	2021 Charitable activities £	2020 Total activities £
Independent examiner's fee	480	480
Independent examiner's other fees	840	840
General expenses	354	294
	1,674	1,614

THE CHEVRAS EZRAS NITZROCHIM TRUST

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

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	1,320	2,814
	<u>1,320</u>	<u>2,814</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

THE CHEVRAS EZRAS NITZROCHIM TRUST

England & Wales - Charity number 275352

Accounts

THE CHEVRAS EZRAS NITZROCHIM TRUST
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Sugarwhite Meyer Accountants Ltd
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THE CHEVRAS EZRAS NITZROCHIM TRUST

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THE CHEVRAS EZRAS NITZROCHIM TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020**

TRUSTEES	Mr H Kahan Mr M S Rottenberg Mr B D Stroh Mr S Gross
PRINCIPAL ADDRESS	53 Heathland Road London N16 5PQ
REGISTERED CHARITY NUMBER	275352
INDEPENDENT EXAMINER	Sugarwhite Meyer Accountants Ltd First Floor 94 Stamford Hill London N16 6XS
BANKERS	Santander UK plc BBAM Bridle Road Bootle Merseyside L30 4GB

THE CHEVRAS EZRAS NITZROCHIM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE INFORMATION

Reference and administrative information is shown on page 1 of the financial statements and forms part of this report.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the relief of the poor, needy and sick and the advancement of Jewish Religious Education. The charity carries out its objects by grantmaking.

The trustees confirm that they have given due regard the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Funds are raised by direct contact. In addition appeals by letter are made to the Jewish community normally two or three times per annum before Jewish Holidays.

There are constant calls for help all of which are treated discreetly and with sympathy. All cases are carefully considered by the Trustees and help given according to the circumstances and funds available.

The trustees have made many valuable contributions to other charities, individuals and families mainly in Greater London but help is also given further afield.

During the year individuals and families were aided in the sum £226,328 (2019 - £306,234) being made to needy and sick, unemployed, widows and incapacitated persons. Grants were also allocated in the form of food, medical supplies and clothing. Donations to charities amounted to £48,017 (2019 - £27,413)

The trustees wish to pay tribute to those who have assisted voluntarily in running the operation and the expertise and hard work, which has been put into this. A special thanks to all the people who have donated, large and small in this noble work.

The trustees hope to continue this crucial work in the future, the charity having acquired a reputation in the community of which they are justly proud.

FINANCIAL REVIEW

Reserves policy

The charity does not have a specific reserve policy. Donations are made according to the availability of funds. The reserves at the year end were £17,904 (2019 - £18,470) with free reserves of £14,904 (2019 - £12,470)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is constituted under Deed of Trust dated 3rd January 1978.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the board. It is not the intention of the trustees of the charity to appoint any new trustees. Should the situation change in the future, the trustees will apply suitable recruitment induction and training procedures.

Risk management

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

THE CHEVRAS EZRAS NITZROCHIM TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 28 October 2021 and signed on its behalf by:

Mr H Kahan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHEVRAS EZRAS NITZROCHIM TRUST

Independent examiner's report to the trustees of The Chevras Ezras Nitzrochim Trust

I report to the charity trustees on my examination of the accounts of The Chevras Ezras Nitzrochim Trust (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

E Meyer FCA BSc
Institute of Chartered Accountants in England and Wales
Sugarwhite Meyer Accountants Ltd
First Floor
94 Stamford Hill
London
N16 6XS

28 October 2021

THE CHEVRAS EZRAS NITZROCHIM TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		281,859	351,998
 EXPENDITURE ON			
Raising funds	2	3,466	2,930
Charitable activities	3		
Charitable activities		278,959	335,295
 Total		<hr/> 282,425	<hr/> 338,225
 NET INCOME/(EXPENDITURE)		<hr/> (566)	<hr/> 13,773
 RECONCILIATION OF FUNDS			
Total funds brought forward		18,470	4,697
 TOTAL FUNDS CARRIED FORWARD		<hr/> <hr/> 17,904	<hr/> <hr/> 18,470

The notes form part of these financial statements

THE CHEVRAS EZRAS NITZROCHIM TRUST

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	2020 Total funds £	2019 Total funds £
CURRENT ASSETS			
Debtors	7	3,000	6,000
Cash at bank		17,718	13,670
		<u>20,718</u>	<u>19,670</u>
CREDITORS			
Amounts falling due within one year	8	(2,814)	(1,200)
		<u>17,904</u>	<u>18,470</u>
NET CURRENT ASSETS			
		<u>17,904</u>	<u>18,470</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>17,904</u>	<u>18,470</u>
NET ASSETS			
		<u>17,904</u>	<u>18,470</u>
FUNDS			
Unrestricted funds		<u>17,904</u>	<u>18,470</u>
TOTAL FUNDS			
		<u>17,904</u>	<u>18,470</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2021 and were signed on its behalf by:

Mr H Kahan - Trustee

THE CHEVRAS EZRAS NITZROCHIM TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

Donations are recognised in the Statement of Financial Activities of the charity when received.

Expenditure

Liabilities are recognised in the year in which they are incurred and includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

Grants are only recognised in the Statement of Financial Activities when paid.

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 tax on its charitable activities.

Going concern

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

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. 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 amount expected to be received or paid and not discounted.

2. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Printing, postage and stationery	2,855	1,876
Travelling	611	1,054
	<u>3,466</u>	<u>2,930</u>

THE CHEVRAS EZRAS NITZROCHIM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Charitable activities	<u>277,345</u>	<u>1,614</u>	<u>278,959</u>

4. GRANTS PAYABLE

	2020 £	2019 £
Charitable activities	<u>277,345</u>	<u>333,647</u>

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

	2020 £	2019 £
Relief of poverty	20,126	15,565
Advancement of education	13,763	5,159
Advancement of religion	9,568	6,689
Social welfare	7,560	-
	<u>51,017</u>	<u>27,413</u>

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

	2020 £	2019 £
Relief of poverty	<u>226,328</u>	<u>306,234</u>

5. SUPPORT COSTS

	Governance costs £
Charitable activities	<u>1,614</u>

Support costs, included in the above, are as follows:

Finance

	2020 Total activities £	2019 Total activities £
Bank charges	<u>-</u>	<u>160</u>

THE CHEVRAS EZRAS NITZROCHIM TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. SUPPORT COSTS - continued
Governance costs

	2020	2019
	Charitable	Total
	activities	activities
	£	£
Independent examiner's fee	480	420
Independent examiner's other fees	840	780
General expenses	294	288
	<u>1,614</u>	<u>1,488</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	<u>3,000</u>	<u>6,000</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	<u>2,814</u>	<u>1,200</u>

9. RELATED PARTY DISCLOSURES

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