CHARITY REGISTRATION NUMBER: 1211738

Community Cares

Unaudited Financial Statements

30 November 2025

HAFFNER HOFF LTD
Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
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Community Cares

Financial Statements

Period from 16 January 2025 to 30 November 2025

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Community Cares

Trustees' Annual Report

Period from 16 January 2025 to 30 November 2025

The trustees present their report and the unaudited financial statements of the charity for the period ended 30 November 2025.

Reference and administrative details

Registered charity name	Community Cares
Charity registration number	1211738
Principal office	5 Linksway Prestwich Manchester M25 0JP
The trustees	S J Fogal J Rose J P Jacobson
Accountants	Haffner Hoff Ltd Accountants 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Structure, governance and management

Community Cares is constituted by a constitution and is a Charitable Incorporated Organisation (CIO). It was registered as a charity on 16 Jan 25 with a charity number 1211738.

There is no chief executive officer. The day-to-day affairs are undertaken by 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.

Objectives and activities

The charity's objects and its principal activities are:-

(i) For the public benefit to promote the education of people of all ages around the world in such ways as the charity's trustees think fit, including awarding to such person's scholarships, maintenance allowances or grants; or by grants to charities or other organisations worldwide that provide education;

(ii) The prevention or relief of poverty or financial hardship anywhere in the world by providing grants or loans to individuals in need and/or charities, or other organisations working to prevent or relieve poverty or financial hardship;

(iii) To advance the Orthodox Jewish religion worldwide for the benefit of the public in accordance with the principles of the code of Jewish law (Shulchan Aruch);

(iv) To promote and protect the physical and mental health of sufferers of any medical condition 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 and in particular to its supplementary public benefit guidance on advancing education 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 gives out grants in line with the above objects.
Grants made during the year to institutions are as detailed in the accounts.

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

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 amount of grants paid out.

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.

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 running of the charity. These risks are managed by the trustees ensuring the right staff are utilised, and the right policies are implemented.

Report back and review procedures strengthen these safeguards to ensure public benefit is achieved from all aspects of the charity management.

Risk Management
The process of examining the risks to which the charity is exposed is ongoing and the trustees are planning to further develop systems to monitor and control these risks in order to lessen their potential

impact on the charity.

Achievements and performance

The charity received £2,110 in donations and grants during the year and £2,494 was paid out by way of direct charitable activity and support costs.

This expenditure was made in line with the stated objects of the charity.

The trustees wish to thank all their benefactors for their generosity without which the charity simply would not have been able to provide its vital services.

The charity has low governance costs comprising professional fees.

There were no material fundraising costs during the year.

There were no related party transactions in the reporting period.

There was an overall net expenditure of resources and net movement in funds for the year amounting to £384, all of which relate to the unrestricted fund.

Financial review

The trustees are delighted to have made many valuable contributions to the community and hope to be able to do so for many years to come.

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.

The free reserves, being the net current liabilities of the charity stand at £384 all of which relates to the unrestricted fund.

Total funds held by the charity at the year-end were (£384), all of which was unrestricted.

The trustees' annual report was approved on 10 September 2026 and signed on behalf of the board of trustees by:

S J Fogal
Trustee

Community Cares

Statement of Financial Activities

Period from 16 January 2025 to 30 November 2025

	Note	Period from 16 Jan 25 to 30 Nov 25 Unrestricted funds £	 Total funds £
Income and endowments			
Donations and legacies	**4**	2,110	2,110
Total income		2,110	2,110
Expenditure			
Expenditure on charitable activities	**5,6**	2,494	2,494
Total expenditure		2,494	2,494
Net expenditure and net movement in funds		(384)	(384)
Reconciliation of funds			
Total funds brought forward		–	–
Total funds carried forward		(384)	(384)

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 7 to 11 form part of these financial statements.

Community Cares

Statement of Financial Position

30 November 2025

	Note	30 Nov 25 £
Current assets		
Cash at bank and in hand		156
Creditors: amounts falling due within one year	**11**	540
Net current liabilities		384
Total assets less current liabilities		(384)
Net liabilities		(384)
Funds of the charity		
Unrestricted funds		(384)
Total charity funds	**12**	(384)

These financial statements were approved by the board of trustees and authorised for issue on 10 September 2026, and are signed on behalf of the board by:

S J Fogal
Trustee

The notes on pages 7 to 11 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 5 Linksway, Prestwich, Manchester, M25 0JP

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates and 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.

3. Accounting policies ***(continued)***

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 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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**
Donations		
Donations	2,110	2,110

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**
Charitable Activities	1,954	1,954
Support costs	540	540
	2,494	2,494

6. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	**Total funds 2025**
	£	£	**£**
Charitable Activities	1,954	–	1,954
Governance costs	–	540	540
	1,954	540	2,494

7. Analysis of support costs

	Analysis of support costs	**Total 2025**
	£	**£**
Governance costs	540	540

8. Analysis of grants

	Period from 16 Jan 25 to 30 Nov 25
	£
Grants to individuals	
Grants to individuals	1,954
Total grants	1,954

9. Staff costs

The average head count of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

10. Trustee remuneration and expenses

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

11. Creditors: amounts falling due within one year

	30 Nov 25
	£
Accruals and deferred income	540

12. Analysis of charitable funds

Unrestricted funds

	At 16 Jan 2025	Income	Expenditure	**At 30 Nov 2025**
	£	£	£	£
General funds	–	2,110	(2,494)	(384)

13. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	156	156
Creditors less than 1 year	(540)	(540)
Net liabilities	(384)	(384)

14. Taxation

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