

# KANTER JULES CHARITABLE TRUST

England & Wales · Charity number 1079928

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2000-03-21

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

## Contact

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**Address** 12 Queens Gardens  
London  
NW4 2TR

**Phone** 01273321956

## Activities

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**Objects:** 1. THE ADVANCEMENT OF RELIGION AND IN PARTICULAR JEWISH RELIGION IN ORDER TO PROMOTE RELIGIOUS INSTRUCTION OR EDIFICATION OF THE PUBLIC IN ALL ITS ASPECTS AND IN ANY PART OF THE WORLD2. THE RELIEF OF AGED, IMPOTENT AND IMPOVERISHED PERSONS OF ALL AGES IN ANY PART OF THE WORLD3. THE ADVANCEMENT OF EDUCATION AND LEARNING GIFTS FOR THE ESTABLISHMENT AND/OR SUPPORT OF SCHOOLS OF LEARNING GENERALLY AND THE ESTABLISHMENT AND SUPPORT OF COLLEGES AND EDUCATIONAL ESTABLISHMENTS IN ALL PARTS OF THE WORLD.

**Activities:** Advancement of religion & education & relief to the aged.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£76,376	£104,959	-	-
2024-03-31	£157,264	£115,850	-	-
2023-03-31	£18,258	£21,450	-	-
2022-03-31	£17,501	£16,065	-	-
2021-03-31	£15,125	£23,779	-	-

## Trustees

Name	Role	Appointed
JEREMY QUENTIN KANTER		
SIMON KANTER		

**KANTER JULES CHARITABLE TRUST**

England & Wales - Charity number 1079928

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# Accounts

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Charity registration number 1079928

**KANTER JULES CHARITABLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# KANTER JULES CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

S A Kanter  
J Kanter

**Charity number**

1079928

**Independent examiner**

Daniel Baum FCA  
Cameron Baum Hollander Ltd  
Suite A  
1-3 Canfield Place  
London  
NW6 3BT

**Bankers**

Barclays Bank Plc  
1 Churchill Place  
Canary Wharf  
London  
E14 5HP

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# KANTER JULES CHARITABLE TRUST

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# KANTER JULES CHARITABLE TRUST

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

### **Objectives and activities**

The aims of Kanter Jules Charitable Trust are:

The advancement of religion and in particular Jewish religion to promote religious instruction or edification of the public in all its aspects in any part of the world;

The relief of aged, impotent and impoverished persons of all ages in any part of the world;

The advancement of education and learning gifts for the establishment and / or support of schools of learning generally and the establishment and support of colleges and educational establishments in all parts of the world.

### **Public benefit**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned donations will contribute to the aims and objectives they have set.

### **Achievements and performance**

The charity focused its efforts in accordance with its objects by donating sums for the relief of the poor and for educational charitable purposes and for lawful charitable institutions involved in learning and religious education and the maintenance of charitable institutions involved in the maintenance, welfare and education of under-privileged and disabled persons.

During the financial year it focused on providing food and support to victims of terror and the atrocities committed against certain specific communities in Southern Israel on 7 October 2023. The Trust sought to raise funds and subsequently granted donations through known individuals and organisations that were able to provide such support by way of food, shelter and sustenance.

Where possible donations necessary to fund the charity's objects were given under Gift Aid to the charity so that the charity does not rely on any endowment, permanent or otherwise, except by way of donations to its fund.

The charity does not pay any rent and does not have any administrative expenses (other than independent examination fees). nor does it have any other significant expenses and does not own any assets and its donations are paid out promptly after its income is received.

The charity carries on its business from 12 Queens Gardens, London, NW4 2TR for which no rental or other charges are made.

### **Financial review**

Unrestricted funds are the funds freely available for use in the furtherance of the objectives of the charity. During the period the charity distributed £100,678 (2024 : £113,150) of unrestricted funds to a number of causes in accordance with the charity's objectives.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# KANTER JULES CHARITABLE TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for the future**

During the early part of the year ended 31 March 2026, the trustees continued to provide funds to the victims of terror in Israel. As the year progressed and the demand for support reduced, they eventually stopped their external fund-raising but maintained their support of local UK charities. The trustees anticipate a lower level of activity during the next year.

### **Structure, governance and management**

The charity was established by a charitable trust deed on 5 January 2000

The trustees who served during the year and up to the date of signature of the financial statements were:

S A Kanter

J Kanter

New trustees are appointed and trained by the board of trustees.

The activities of the charity are advised and monitored by the board of trustees who meet regularly to set the strategic direction of the organisation and for establishing policy. They also ensure that the charity fulfils its objectives and complies with the requirements of the Charities Commission.

The day to day management of the charity is undertaken by Simon Kanter, who updates the other trustee on developments, issues and obtains agreement and instruction on the management of the charity.

The trustees' report was approved by the Board of Trustees.

*Simon Kanter*

[Simon Kanter \(Jan 29, 2026 09:20:48 GMT\)](#)

**S A Kanter**

Trustee

Dated: 29 January 2026

# KANTER JULES CHARITABLE TRUST

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees are responsible for preparing the Trustees' Report 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 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 of the charity for that year.

In preparing these 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

# KANTER JULES CHARITABLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF KANTER JULES CHARITABLE TRUST

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I report to the trustees on my examination of the financial statements of Kanter Jules Charitable Trust (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*Daniel Baum*

[Daniel Baum \(Jan 29, 2026 11:37:43 GMT\)](#)

#### **Daniel Baum FCA**

Cameron Baum Hollander Ltd

Chartered Accountants

Suite A

1-3 Canfield Place

London

NW6 3BT

Dated: 29 January 2026

# KANTER JULES CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	2	70,790	137,513
Other income	3	5,586	19,751
<b>Total income</b>		<u>76,376</u>	<u>157,264</u>
Charitable activities	4	<u>104,959</u>	<u>115,850</u>
<b>Net income/(expenditure) and movement in funds</b>		(28,583)	41,414
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		<u>47,246</u>	<u>5,832</u>
<b>Fund balances at 31 March 2025</b>		<u><u>18,663</u></u>	<u><u>47,246</u></u>

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

# KANTER JULES CHARITABLE TRUST

## BALANCE SHEET

AS AT 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	8	5,586		19,748	
Cash at bank and in hand		17,277		31,398	
		<u>22,863</u>		<u>51,146</u>	
<b>Creditors: amounts falling due within one year</b>	9	4,200		3,900	
		<u>4,200</u>		<u>3,900</u>	
Net current assets			18,663		47,246
			<u>18,663</u>		<u>47,246</u>
<b>The funds of the charity</b>					
Unrestricted funds			18,663		47,246
			<u>18,663</u>		<u>47,246</u>

The financial statements were approved by the trustees on 29 January 2026

*Simon Kanter*

[Simon Kanter \(Jan 29, 2026 09:20:48 GMT\)](#)

S A Kanter  
Trustee

# KANTER JULES CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

#### **Charity information**

Kanter Jules Charitable Trust is an unincorporated charity registered with the Charity Commission in England and Wales. The principal address is 12 Queens Gardens, London, NW4 2TR.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. All of the funds of the charity are unrestricted.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# KANTER JULES CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable activities include donations made to individuals and organisations and include the direct costs, support costs and governance costs relating to this activity.

Direct expenditure on donations is recorded once the Trust has made an unconditional commitment to pay the donation and this is communicated to the beneficiary or when the donation has been paid, whichever is the earlier. The charity has not made any commitments of more than one year.

The charity has no support costs as the day to day management is undertaken on a free of charge basis.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

#### 1.6 Financial instruments

The company has the following financial instruments:

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### 2 Donations and legacies

	2025 £	2024 £
Donations and gifts	70,790	137,513

Donations to the charity which are made under the Gift Aid scheme are included net of the tax recoverable which is separately disclosed.

#### 3 Other income

	2025 £	2024 £
Gift aid reclaimable	5,586	19,751

# KANTER JULES CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Charitable activities

	Activities undertaken directly	Governance costs	Total 2025	Total 2024
	£	£	£	£
Donations made to individuals and organisations	100,678	-	100,678	22,579
Accountancy and independent examination fee	-	4,200	4,200	1,200
Bank charges	-	81	81	-
	<u>100,678</u>	<u>4,281</u>	<u>104,959</u>	<u>115,850</u>

The charity has elected to apply the statutory exemption in England and Wales from providing the names of donees and the amounts of such donations during the lifetime of the settlor who donated the funds from which the donations are paid or during the lifetime of any spouse or civil partner of the settlor.

### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed expenses.

### 6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 8 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Taxation recoverable	<u>5,586</u>	<u>19,748</u>

### 9 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>4,200</u>	<u>3,900</u>

# KANTER JULES CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	47,246	76,376	(104,959)	18,663
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
General funds	5,832	157,264	(115,850)	47,246
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 11 Related party transactions

During the year the charity received donations without conditions totalling £11,800 (2024 - £57,030) from trustees.

**KANTER JULES CHARITABLE TRUST**

England & Wales - Charity number 1079928

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# Accounts

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**Charity Registration No. 1079928**

**KANTER JULES CHARITABLE TRUST**  
**ANNUAL REPORT AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# KANTER JULES CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S A Kanter J Kanter
<b>Charity number</b>	1079928
<b>Principal address</b>	12 Queens Gardens London NW4 2TR
<b>Independent examiner</b>	M A Virgo Victor Boorman & Co Europa House Goldstone Villas Hove East Sussex BN3 3RQ

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# KANTER JULES CHARITABLE TRUST

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# KANTER JULES CHARITABLE TRUST

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

### **Objectives and activities**

The aims of Kanter Jules Charitable Trust are:

The advancement of religion and in particular Jewish religion to promote religious instruction or edification of the public in all its aspects in any part of the world;

The relief of aged, impotent and impoverished persons of all ages in any part of the world;

The advancement of education and learning gifts for the establishment and / or support of schools of learning generally and the establishment and support of colleges and educational establishments in all parts of the world.

### **Public benefit**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned donations will contribute to the aims and objectives they have set.

### **Achievements and performance**

The charity focused its efforts in accordance with its objects by donating sums for the relief of the poor and for educational charitable purposes and for lawful charitable institutions involved in learning and religious education and the maintenance of charitable institutions involved in the maintenance, welfare and education of under-privileged and disabled persons.

Towards the latter part of the financial year it focused on providing food and support to victims of terror and the atrocities committed against certain specific communities in Southern Israel on 7 October 2023. The Trust sought to raise funds and subsequently granted donations through known individuals and organisations that were able to provide such support by way of food, shelter and sustenance.

Where possible donations necessary to fund the charity's objects were given under Gift Aid to the charity so that the charity does not rely on any endowment, permanent or otherwise, except by way of donations to its fund.

The charity does not pay any rent and does not have any administrative expenses (other than independent examination fees). nor does it have any other significant expenses and does not own any assets and its donations are paid out promptly after its income is received.

The charity carries on its business from 12 Queens Gardens, London, NW4 2TR for which no rental or other charges are made.

### **Financial review**

Unrestricted funds are the funds freely available for use in the furtherance of the objectives of the charity. During the period the charity distributed £113,150 (2023 : £20,250) of unrestricted funds to a number of causes in accordance with the charity's objectives.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## KANTER JULES CHARITABLE TRUST

### TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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#### **Plans for the future**

During the year ended 31 March 2025, the trustees wished to continue to respond to the barbaric atrocities suffered by certain specific southern communities in Israel on 7 October 2023 by raising funds to provide food, shelter and support to such communities.

All the funds raised are being utilised in full to provide food, respite activities for children and young adults as well as shelter to the hundreds of traumatised families. To the extent that such support is needed, the trustees will continue to provide such support.

#### **Structure, governance and management**

The charity was established by a charitable trust deed on 5 January 2000

The trustees who served during the year and up to the date of signature of the financial statements were:

S A Kanter

J Kanter

New trustees are appointed and trained by the board of trustees.

The activities of the charity are advised and monitored by the board of trustees who meet regularly to set the strategic direction of the organisation and for establishing policy. They also ensure that the charity fulfils its objectives and complies with the requirements of the Charities Commission.

The day to day management of the charity is undertaken by Simon Kanter, who updates the other trustee on developments, issues and obtains agreement and instruction on the management of the charity.

The trustees' report was approved by the Board of Trustees.

  
Simon Kanter (Jan 17, 2025 15:40 GMT)

**S A Kanter**

Trustee

Dated: 20 December 2024

## KANTER JULES CHARITABLE TRUST

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees are responsible for preparing the Trustees' Report 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 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 of the charity for that year.

In preparing these 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

**KANTER JULES CHARITABLE TRUST**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF KANTER JULES CHARITABLE TRUST**

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I report to the trustees on my examination of the financial statements of Kanter Jules Charitable Trust (the charity) for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



**M A Virgo**

Victor Boorman & Co  
Europa House  
Goldstone Villas  
Hove  
East Sussex  
BN3 3RQ

Dated: 20 December 2024

**KANTER JULES CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

***FOR THE YEAR ENDED 31 MARCH 2024***

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		<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
	<b>Notes</b>		
<b>Income and endowments from:</b>			
Donations and legacies	<b>2</b>	137,513	14,600
Other income	<b>3</b>	19,751	3,658
		<hr/>	<hr/>
<b>Total income</b>		157,264	18,258
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Charitable activities	<b>4</b>	115,850	21,450
		<hr/>	<hr/>
<b>Net income/(expenditure) and movement in funds</b>		41,414	(3,192)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		5,832	9,024
		<hr/>	<hr/>
<b>Fund balances at 31 March 2024</b>		47,246	5,832
		<hr/> <hr/>	<hr/> <hr/>

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

# KANTER JULES CHARITABLE TRUST

## BALANCE SHEET

AS AT 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	8	19,748		3,650	
Cash at bank and in hand		31,398		3,382	
		<u>51,146</u>		<u>7,032</u>	
<b>Creditors: amounts falling due within one year</b>	9	(3,900)		(1,200)	
<b>Net current assets</b>			47,246		5,832
			<u>47,246</u>		<u>5,832</u>
<b>The funds of the charity</b>					
Unrestricted funds	10		47,246		5,832
			<u>47,246</u>		<u>5,832</u>

The financial statements were approved by the trustees on 20 December 2024

  
Simon Kanter (Jan 17, 2025 15:40 GMT)

S A Kanter  
Trustee

# KANTER JULES CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2024*

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### 1 Accounting policies

#### Charity information

Kanter Jules Charitable Trust is an unincorporated charity registered with the Charity Commission in England and Wales. The principal address is 12 Queens Gardens, London, NW4 2TR.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. All of the funds of the charity are unrestricted.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# KANTER JULES CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable activities include donations made to individuals and organisations and include the direct costs, support costs and governance costs relating to this activity.

Direct expenditure on donations is recorded once the Trust has made an unconditional commitment to pay the donation and this is communicated to the beneficiary or when the donation has been paid, whichever is the earlier. The charity has not made any commitments of more than one year.

The charity has no support costs as the day to day management is undertaken on a free of charge basis.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

### 1.6 Financial instruments

The company has the following financial instruments:

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

### 2 Donations and legacies

	2024	2023
	£	£
Donations and gifts	137,513	14,600

Donations to the charity which are made under the Gift Aid scheme are included net of the tax recoverable which is separately disclosed.

### 3 Other income

	2024	2023
	£	£
Gift aid reclaimable	19,751	3,658

## KANTER JULES CHARITABLE TRUST

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

#### 4 Charitable activities

	Activities undertaken directly	Governance costs	Total 2024	Total 2023
	£	£	£	£
Donations made to individuals and organisations	113,150	-	113,150	22,579
Accountancy and independent examination fee	-	2,700	2,700	1,200
	<u>113,150</u>	<u>2,700</u>	<u>115,850</u>	<u>21,450</u>

The charity has elected to apply the statutory exemption in England and Wales from providing the names of donees and the amounts of such donations during the lifetime of the settlor who donated the funds from which the donations are paid or during the lifetime of any spouse or civil partner of the settlor.

#### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed expenses.

#### 6 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

#### 7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 8 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Taxation recoverable	<u>19,748</u>	<u>3,650</u>

#### 9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>3,900</u>	<u>1,200</u>

**KANTER JULES CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**10 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	5,832	157,264	(115,850)	47,246
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	9,024	18,258	(21,450)	5,832
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**11 Related party transactions**

During the year the charity received donations without conditions totalling £57,030 (2023 - £14,600) from trustees.











# KJCT Accounts 31.03.24

Final Audit Report

2025-01-17

Created:	2025-01-17
By:	Sally Virgo (svirgo@BOORMANS.COM)
Status:	Signed
Transaction ID:	CBJCHBCAABAAGclj0mCc3IPmXgldMX6dxilyL5KAIEsN

## "KJCT Accounts 31.03.24" History

-  Document created by Sally Virgo (svirgo@BOORMANS.COM)  
2025-01-17 - 11:28:42 AM GMT
-  Document emailed to skanter@fladgate.com for signature  
2025-01-17 - 11:30:52 AM GMT
-  Email viewed by skanter@fladgate.com  
2025-01-17 - 11:31:31 AM GMT
-  Signer skanter@fladgate.com entered name at signing as Simon Kanter  
2025-01-17 - 3:40:05 PM GMT
-  Document e-signed by Simon Kanter (skanter@fladgate.com)  
Signature Date: 2025-01-17 - 3:40:07 PM GMT - Time Source: server
-  Document emailed to mvirgo@boormans.com for signature  
2025-01-17 - 3:40:09 PM GMT
-  Email viewed by mvirgo@boormans.com  
2025-01-17 - 3:50:52 PM GMT
-  Signer mvirgo@boormans.com entered name at signing as Matthew Virgo  
2025-01-17 - 3:52:08 PM GMT
-  Document e-signed by Matthew Virgo (mvirgo@boormans.com)  
Signature Date: 2025-01-17 - 3:52:10 PM GMT - Time Source: server
-  Agreement completed.  
2025-01-17 - 3:52:10 PM GMT