

BRITISH FRIENDS OF KISHORIT

England & Wales · Charity number 1089108

Details

Status Registered

Legal form Other

Registered 2001-10-29

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

Contact

Address 4 Firecrest Drive
London
NW3 7ND

Phone 07831 554477

Email robert.coe@wildercoe.co.uk

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR:- (1) THE ASSISTANCE OF CHILDREN AND ADULTS IN ISRAEL WHO HAVE SPECIAL NEEDS RESULTING FROM, INTER ALIA, DEVELOPMENTAL RETARDATION PROBLEMS; LEARNING DISABILITIES; AND/OR EMOTIONAL OR BEHAVIOURAL PROBLEMS AND IN PARTICULAR THOSE RESIDENT AT KISHOR VILLAGE BY:- (A) THE RELIEF OF SUFFERING; (B) THE ADVANCEMENT OF EDUCATION; AND (C) THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE; AND (2) SUCH CHARITABLE PURPOSES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME THINK FIT.

Activities: To assist children and adults in Israel who have special needs resulting from inter alia; development retardation problems; learning disabilities; and emotional and behavioural problems and in particular those residents at Kishor Village

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** ISRAEL
- Israel
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£62,530	£80,121	-	-
2023-12-31	£291,690	£255,145	-	-
2022-12-31	£41,104	£50,121	-	-
2021-12-31	£41,955	£37,734	-	-
2020-12-31	£105,207	£98,068	-	-

Trustees

Name	Role	Appointed
Farita Franklin	Chair	2013-11-04
Ariel Podrojski		2019-11-04
DEBORAH HAZAN		
Jack Goldberg		2025-01-19
Robert Coe		2019-11-04
Ron Golan		2019-11-04

BRITISH FRIENDS OF KISHORIT

England & Wales - Charity number 1089108

Accounts

British Friends of Kishorit
Charity Accounts
For the Year ended 31 December 2024

British Friends of Kishorit

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British Friends of Kishorit

**Reference and administrative details of the charity, its trustees and advisors
For the Year ended 31 December 2024**

Charity number	1089108
Charity address	4 Firecrest Drive London NW3 7ND
Trustees	F Franklin R Golan D Hazan R Coe A Podrojski J Goldberg - appointed 19 January 2025
Independent examiners	Harris & Trotter LLP Chartered Accountants 101 New Cavendish Street 1st Floor South London W1W 6XH

British Friends of Kishorit

Trustees' Report For the Year ended 31 December 2024

The trustees present their statutory report of the British Friends of Kishorit for the year ended 31 December 2024.

Objectives and Activities of the Trust

The British Friends of Kishorit is established by a deed of trust, dated 25 May 2001 and is registered under the Charity Act 2011, charity Registration No 1089108.

The trust was set up to assist children and adults in Israel who have special needs resulting from inter alia; development retardation problems; learning disabilities; and emotional and behavioural problems and in particular those residents at Kishor Village.

The trust deed gives the trustees the power to apply the funds in such a manner as they think will further the objects of the charity.

Structure, Governance and Management

The following trustees have held office during the year are:

F Franklin
R Golan
D Hazan
R Coe
A Podrojski

The trustees annually review the risks that the charity faces. The best ways to mitigate these risks are then put into place.

Achievements and Performance

The net movements in funds for the year amounted to £(17,591) – (2023 - £36,546).

During the year, British Friends of Kishorit have raised funds for the general objectives of the charity.

The closing reserves at the year end amounted to £22,160 (2023: £39,751) which are all unrestricted funds.

Grant Making Policy

To assist children and adults in Israel who have special needs resulting from inter alia; development retardation problems; learning disabilities; and emotional and behavioural problems and in particular those residents in Kishor Village.

Reserves Policy

Except for such funds as the trustees consider prudent to maintain for the purposes of management and administration of the charity for the foreseeable future, all unrestricted funds are used for the purpose of general charitable objects of the charity.

The adequacy of the reserves is reviewed annually.

British Friends of Kishorit

**Trustees' Report (continued)
British Friends of Kishorit**

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.


The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

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

Approved by the trustees and signed on their behalf by:


.....
R Coe
Date: 3/9/25



Section A Independent Examiner's Report

Report to the trustees/ members of

British Friends of Kishorit

On accounts for the year ended

31 December 2024

Charity no (if any)

1089108

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

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

Signed: [Signature]

Date: 3/9/25

Name: Neville Newman

Relevant professional qualification(s) or body (if any):

Chartered Accountant

Address:

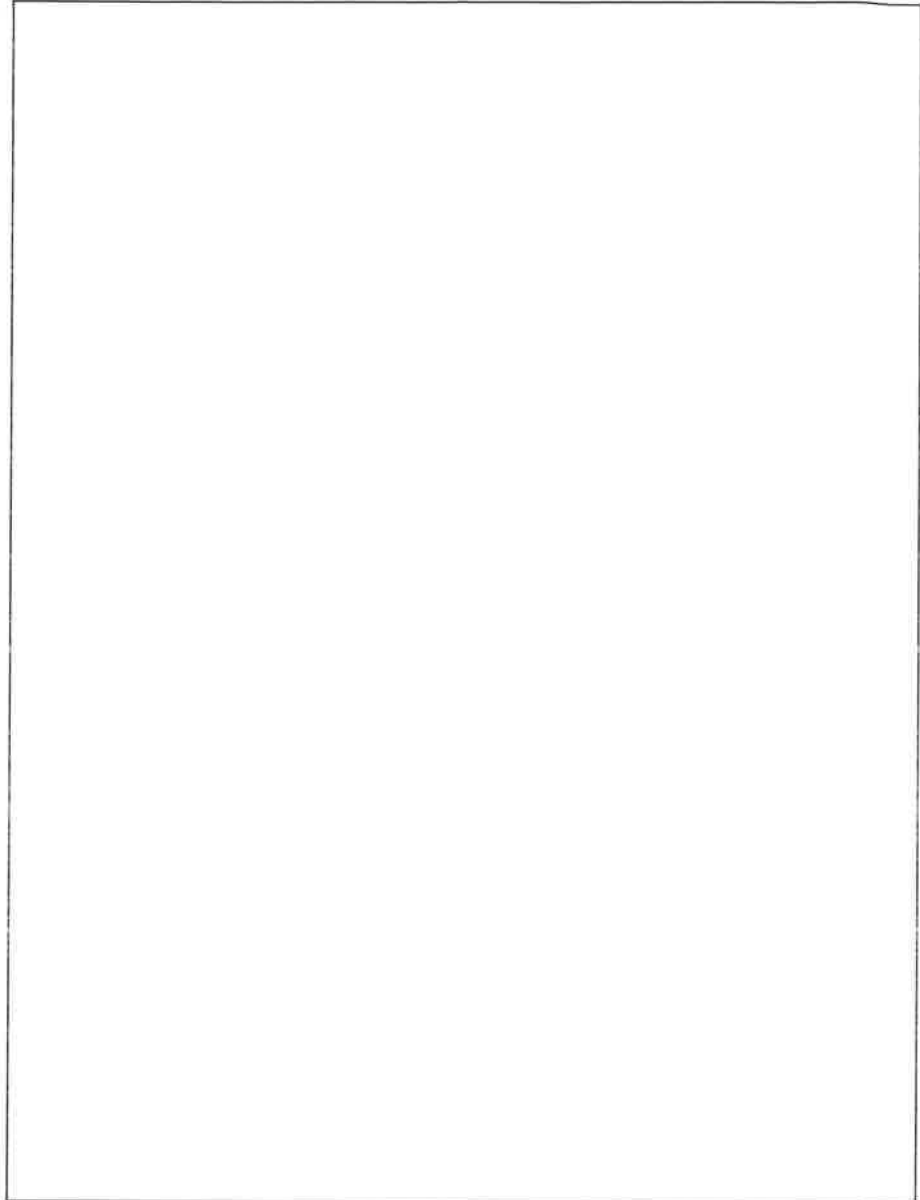
Harris & Trotter LLP
101 New Cavendish Street, 1st Floor South
London, W1W 6XH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



British Friends of Kishorit

**Statement of Financial Activities
For the Year ended 31 December 2024**

	2024		2023	
	£	£	£	£
	Unrestricted		Unrestricted	
INCOME				
Donations and grants	62,479		291,509	
Interest received	51		181	
	<u>62,530</u>		<u>291,690</u>	
EXPENDITURE				
Donations paid	80,000		255,000	
Bank charges	121		145	
	<u>(80,121)</u>		<u>(255,145)</u>	
Net movement in funds		(17,591)		36,546
Balance brought forward		39,751		3,205
ACCUMULATED FUND CARRIED FORWARD		<u>22,160</u>		<u>39,751</u>

British Friends of Kishorit

Balance Sheet
As at 31 December 2024

	2024		2023	
	£	£	£	£
Current Assets				
Cash at bank	22,160		39,751	
Gift aid debtor				
	<u>22,160</u>	22,160	<u>39,751</u>	39,751
Net current assets		<u>22,160</u>		<u>39,751</u>
Unrestricted general funds				
Unrestricted funds		22,160		39,751
		<u>22,160</u>		<u>39,751</u>

The financial statements on pages 7 to 9 were approved by the Trustees on 3/4/25 and signed on their behalf by:

Rita Coe
R. Coe

British Friends of Kishorit

**Notes to the Accounts
For the Year ended 31 December 2024**

1 Accounting policies

- (a) The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity meets the definition of a public benefit entity under FRS102.

- (b) Income from donations and grants is included in incoming resources when these are receivable.
- (c) Interest receivable is included when received by the charity
- (d) Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

2 Grants made and Accumulated Funds

All Direct Charitable Expenditure in the year comprises donations to Kishorit, a company registered in Israel for the public benefit, established for the running of Kishor Village.

The fund is to be applied for the objects of the trust which are mainly for assisting adults and children at Kishor Village.

The funds held at the year end are all unrestricted.

3 Other costs

No trustee received any remuneration or any other benefit from the charity during the year (2023: £nil). No trustee received any expenses from the charity during the year (2023: £nil).

4 Related parties

During the year £16,000 (2023: £18,200) was received as a donation from a trustee.

BRITISH FRIENDS OF KISHORIT

England & Wales - Charity number 1089108

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Charity Commission Annual Return 2023

Print Cancel

BRITISH FRIENDS OF KISHORIT
Charity registration number: 1089108

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2023.

PART A - Charity information

Financial period

Financial period start date

01/01/2023

Financial period end date

31/12/2023

Income and spending

Income £

£ 291,690

Spending £

£ 255,145

Number of contracts from government

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?

0

Number of grants from government

How many grants did your charity receive from central government or a local authority during the financial period for this return?

0

Income breakdown

Donations and legacies (excluding Endowments Received)

£ 291,509

Charitable activities

£ 0

Investments

£ 181

Other

£ 0

Corporate donations

What was the value of your charity's single highest value donation received from a corporate donor during the financial period of this return?

£ 0

Donations from individuals

What was the value of your charity's single highest value donation received from an individual during the financial period of this return?

£ 161,162

Donations from related parties

What was the value of your charity's single highest value donation received from a related party during the financial period of this return?

£ 0

Grantmaking

Is grant making the main way your charity carries out its purposes?

No

Recipients of grants

Please round all figures to the nearest pound (do not enter decimal points or commas).

Individuals

£ 0

Other charities

£ 255,000

Other organisations that are not charities

£ 0

Grant recipients related parties

Are any of the grant recipients related parties to the charity?

No

Trustee payments

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?

e. None of the trustees have been paid

Did any of the trustees resign and take up employment with your charity in the financial period of this return?

Income from outside the UK

Did your charity receive income from outside of the United Kingdom in the financial period of this return?

No

Delivering activities outside the United Kingdom

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?

Yes

Select the countries your charity delivered charitable activities outside the United Kingdom

Israel

Written agreements with partners outside UK

Does your charity have formal written agreements in place with any partners delivering charitable activities on its behalf outside of the United Kingdom?

No

Spending outside England & Wales

Did your charity spend funds outside of the United Kingdom in the financial period of this return?

No

Total Spending outside England & Wales

£

Trading subsidiaries

Does the charity have any trading subsidiaries?

No

Charity contact details correct

Is the contact address displayed from the Register of Charities, correct?

Yes

Charity headquarters details correct

Is this the same address that you use as your charity's administrative headquarters?

Yes

Charity contact address

Address Line 1

4 FIRECREST DRIVE

Address Line 2

LONDON

Address Line 4

Address Line 5

Postcode

Country

Charity Headquarters address

Address Line 1

Address Line 2

Address Line 3

Address Line 4

Address Line 5

Postcode

Country

Property

Were any of your charity's properties held by holding or custodian trustees on behalf of your charity (excluding the Official Custodian) during the financial period for this return?

Membership type

Is the charity part of a wider group structure with a parent body and subsidiary bodies?

Employment contract types

People were permanently employed by your charity

People were on fixed-terms contracts with your charity

Self-employed people were working for your charity

Internal charity financial controls policy and procedures

Not applicable

Safeguarding policy and procedures

Not applicable

Financial reserves policy and procedures

Not applicable

Complaints policy and procedures

Not applicable

Serious incident reporting policy and procedures

Not applicable

Internal risk management policy and procedures

Not applicable

Trustee expenses policy and procedures

Not applicable

Trustee conflicts of interest policy and procedures

Not applicable

Investing charity funds policy and procedures

Not applicable

Campaigns and political activity policy and procedures

Not applicable

Bullying and harassment policy and procedures

Not applicable

Social media policy and procedures

Not applicable

Engaging external speakers at charity events policy and procedures

Not applicable

Safeguarding

Has your charity provided services to children and/or adults at risk in the financial period of the return?

No

Serious Incidents

Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?

There were no incidents to report

External risk and impact

Donations

Negative

Other income - grants

Other income - investment**Expenditure on charitable activities****Expenditure on overheads****Number of volunteers****Number of employees****Number of trustees****Fundraising activities****Capacity to deliver services****Total service demand****Volunteers**

Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- **you have consented to their release; or**
- **we are legally obliged to disclose them; or**
- **we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.**

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- **we can lawfully do so; and**
- **we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest**

Information we collect about you

We will use this information:

THIS WILL INCLUDE THE FOLLOWING ACTIONS:

- (a) update, consolidate, and improve the accuracy of our records;**
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;**
- (c) data analysis, testing, research, statistical and survey purposes**

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

BRITISH FRIENDS OF KISHORIT

England & Wales - Charity number 1089108

Accounts

British Friends of Kishorit
Charity Accounts
For the Year ended 31 December 2022

British Friends of Kishorit

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British Friends of Kishorit

**Reference and administrative details of the charity, its trustees and advisors
For the Year ended 31 December 2022**

Charity number	1089108
Charity address	4 Firecrest Drive London NW3 7ND
Trustees	F Franklin R Golan D Hazan R Coe A Podrojski
Independent examiners	Harris & Trotter LLP Chartered Accountants 101 New Cavendish Street 1st Floor South London W1W 6XH

British Friends of Kishorit

Trustees' Report For the Year ended 31 December 2022

The trustees present their statutory report of the British Friends of Kishorit for the year ended 31 December 2022.

Objectives and Activities of the Trust

The British Friends of Kishorit is established by a deed of trust, dated 25 May 2001 and is registered under the Charity Act 2011, charity Registration No 1089108.

The trust was set up to assist children and adults in Israel who have special needs resulting from inter alia; development retardation problems; learning disabilities; and emotional and behavioural problems and in particular those residents at Kishor Village.

The trust deed gives the trustees the power to apply the funds in such a manner as they think will further the objects of the charity.

Structure, Governance and Management

The following trustees have held office during the year are:

F Franklin
R Golan
D Hazan
R Coe
A Podrojski

The trustees annually review the risks that the charity faces. The best ways to mitigate these risks are then put into place.

Achievements and Performance

The net movements in funds for the year amounted to £(9,017) – (2021 - £4,221).

During the year, British Friends of Kishorit have raised funds for the general objectives of the charity.

The closing reserves at the year end amounted to £3,205 (2021: £12,222) which are all unrestricted funds.

Grant Making Policy

To assist children and adults in Israel who have special needs resulting from inter alia; development retardation problems; learning disabilities; and emotional and behavioural problems and in particular those residents in Kishor Village.

Reserves Policy

Except for such funds as the trustees consider prudent to maintain for the purposes of management and administration of the charity for the foreseeable future, all unrestricted funds are used for the purpose of general charitable objects of the charity.

The adequacy of the reserves is reviewed annually.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

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

Approved by the trustees and signed on their behalf by:

.....
R Coe
Date:



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

British Friends of Kishorit

**On accounts for the year
ended**

31 December 2022

**Charity no
(if any)**

1089108

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

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

Signed:

Date:

Name:

**Relevant professional
qualification(s) or body
(if any):**

Chartered Accountant

Address:

Harris & Trotter LLP

101 New Cavendish Street, 1st Floor South

London, W1W 6XH

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

British Friends of Kishorit

Statement of Financial Activities
For the Year ended 31 December 2022

	2022		2021	
	£	£	£	£
	Unrestricted		Unrestricted	
INCOME				
Donations and grants	41,100		41,953	
Interest received	4		2	
	<u>41,104</u>		<u>41,955</u>	
		41,104		41,955
EXPENDITURE				
Donations paid	50,000		35,000	
Advertising	-		193	
Financial expenses	-		108	
Event meeting wih supporters	-		2,398	
Bank charges	121		35	
	<u>(50,121)</u>		<u>(37,734)</u>	
Net movement in funds		(9,017)		4,221
Balance brought forward		12,222		8,001
		<u>3,205</u>		<u>12,222</u>
ACCUMULATED FUND CARRIED FORWARD		<u>3,205</u>		<u>12,222</u>

British Friends of Kishorit

**Balance Sheet
As at 31 December 2022**

	2022		2021	
	£	£	£	£
Current Assets				
Cash at bank	3,205		6,097	
Gift aid debtor	<u>-</u>		6,125	
		3,205		12,222
Net current assets		<u>3,205</u>		<u>12,222</u>
Unrestricted general funds				
Unrestricted funds		3,205		12,222
		<u>3,205</u>		<u>12,222</u>

The financial statements on pages 7 to 9 were approved by the Trustees on and signed on their behalf by:

R Coe

1 Accounting policies

- (a) The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity meets the definition of a public benefit entity under FRS102.

- (b) Income from donations and grants is included in incoming resources when these are receivable.
- (c) Interest receivable is included when received by the charity
- (d) Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

2 Grants made and Accumulated Funds

All Direct Charitable Expenditure in the year comprises donations to Kishorit, a company registered in Israel for the public benefit, established for the running of Kishor Village.

The fund is to be applied for the objects of the trust which are mainly for assisting adults and children at Kishor Village.

The funds held at the year end are all unrestricted.

3 Other costs

No trustee received any remuneration or any other benefit from the charity during the year (2021: £nil). No trustee received any expenses from the charity during the year (2021: £nil).

4 Related parties

During the year £1,000 (2021: £1,000) was received as a donation from a trustee.

BRITISH FRIENDS OF KISHORIT

England & Wales - Charity number 1089108

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British Friends of Kishorit
Charity Accounts
For the Year ended 31 December 2021

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British Friends of Kishorit

**Reference and administrative details of the charity, its trustees and advisors
For the Year ended 31 December 2021**

Charity number	1089108
Charity address	4 Firecrest Drive London NW3 7ND
Trustees	F Franklin R Golan D Hazan R Coe A Podrojski S Bloom (passed away 28 July 2021)
Independent examiners	Harris & Trotter LLP Chartered Accountants 64 New Cavendish Street London W1G 8TB

British Friends of Kishorit

Trustees' Report For the Year ended 31 December 2021

The trustees present their statutory report of the British Friends of Kishorit for the year ended 31 December 2021.

Objectives and Activities of the Trust

The British Friends of Kishorit is established by a deed of trust, dated 25 May 2001 and is registered under the Charity Act 2011, charity Registration No 1089108.

The trust was set up to assist children and adults in Israel who have special needs resulting from inter alia; development retardation problems; learning disabilities; and emotional and behavioural problems and in particular those residents at Kishor Village.

The trust deed gives the trustees the power to apply the funds in such a manner as they think will further the objects of the charity.

Structure, Governance and Management

The following trustees have held office during the year are:

F Franklin
R Golan
D Hazan
R Coe
A Podrojski
S Bloom (passed away 28 July 2021)

The trustees annually review the risks that the charity faces. The best ways to mitigate these risks are then put into place.

Achievements and Performance

The net movements in funds for the year amounted to £4,221 – (2020 - £7,139).

During the year, British Friends of Kishorit have raised funds for the general objectives of the charity.

The closing reserves at the year end amounted to £12,222 (2020: £8,001) which are all unrestricted funds.

Grant Making Policy

To assist children and adults in Israel who have special needs resulting from inter alia; development retardation problems; learning disabilities; and emotional and behavioural problems and in particular those residents in Kishor Village.

Reserves Policy

Except for such funds as the trustees consider prudent to maintain for the purposes of management and administration of the charity for the foreseeable future, all unrestricted funds are used for the purpose of general charitable objects of the charity.

The adequacy of the reserves is reviewed annually.

British Friends of Kishorit

Trustees' Report (continued)
British Friends of Kishorit

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

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

Approved by the trustees and signed on their behalf by:



R Coe
Date: 29/7/22



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

British Friends of Kishorit

**On accounts for the year
ended**

31 December 2021

**Charity no
(if any)**

1089108

Set out on pages

2-9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

Signed:



Date:

02/08/2022

Name:

Neville Newman

**Relevant professional
qualification(s) or body
(if any):**

Chartered Accountant

Address:

Harris & Trotter LLP

64 New Cavendish Street

London, W1G 8TB

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

British Friends of Kishorit

**Statement of Financial Activities
For the Year ended 31 December 2021**

	2021		2020	
	£	£	£	£
	Unrestricted		Unrestricted	
INCOME				
Donations and grants	41,953		105,207	
Interest received	<u>2</u>		<u>-</u>	
		41,955		105,207
EXPENDITURE				
Donations paid	35,000		98,000	
Advertising	193		-	
Financial expenses	108		-	
Event meeting wih supporters	2,398		-	
Bank charges	<u>35</u>		<u>68</u>	
		<u>(37,734)</u>		<u>(98,068)</u>
Net movement in funds		4,221		7,139
Balance brought forward		8,001		862
Transfer of funds		-		-
		<u> </u>		<u> </u>
ACCUMULATED FUND CARRIED FORWARD		<u>12,222</u>		<u>8,001</u>

British Friends of Kishorit

**Balance Sheet
As at 31 December 2021**

	2021		2020	
	£	£	£	£
Current Assets				
Cash at bank	6,097		8,001	
Gift aid debtor	<u>6,125</u>		<u>-</u>	
		12,222		8,001
Net current assets		<u>12,222</u>		<u>8,001</u>
Unrestricted general funds				
Unrestricted funds		<u>12,222</u>		<u>8,001</u>

The financial statements on pages 7 to 9 were approved by the Trustees on 29/7/22 and signed on their behalf by:

R Coe

R Coe

1 Accounting policies

- (a) The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity meets the definition of a public benefit entity under FRS102.

- (b) Income from donations and grants is included in incoming resources when these are receivable.
- (c) Interest receivable is included when received by the charity
- (d) Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

2 Grants made and Accumulated Funds

All Direct Charitable Expenditure in the year comprises donations to Kishorit, a company registered in Israel for the public benefit, established for the running of Kishor Village.

The fund is to be applied for the objects of the trust which are mainly for assisting adults and children at Kishor Village.

The funds held at the year end are all unrestricted.

3 Other costs

No trustee received any remuneration or any other benefit from the charity during the year (2020: £nil). No trustee received any expenses from the charity during the year (2020: £nil).

BRITISH FRIENDS OF KISHORIT

England & Wales - Charity number 1089108

Accounts

British Friends of Kishorit
Charity Accounts
For the Year ended 31 December 2020

British Friends of Kishor

Contents

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Notes to the Financial Statements	8

British Friends of Kishorit

Reference and administrative details of the charity, its trustees and advisors
For the year ended 31 December 2020

Charity number	1089108
Charity address	4 Firecrest Drive London NW3 7ND
Trustees	F Franklin R Golan D Hazan R Cee A Podjask S Bloom (passed away 28 July 2021)
Independent examiners	Harris & Trotter LLP Chartered Accountants 64 New Cavendish Street London W1G 8TB

British Friends of Kishorit

**Trustees' Report
For the year ended 31 December 2020**

The trustees present their statutory report of the British Friends of Kishorit for the year ended 31 December 2020.

Objectives and Activities of the Trust

The British Friends of Kishorit is established by a deed of trust, dated 25 May 2001 and is registered under the Charity Act 2011, charity Registration No 1089108.

The trust was set up to assist children and adults in Israel who have special needs resulting from inter alia; development retardation problems; learning disabilities; and emotional and behavioural problems and in particular those residents at Kishor Village.

The trust deed gives the trustees the power to apply the funds in such a manner as they think will further the objects of the charity.

Structure, Governance and Management

The following trustees have held office during the year are:

F Franklin
R Golan
D Hazan
R Coe
A Podrjski
S Bloom (passed away 28 July 2021)

A requirement for new trustees was identified and appropriate individuals appointed by the existing trustees. The chair of trustees is responsible for the induction of new trustees which involves awareness of a trustee's responsibilities, the history and the administrative procedures of the charity.

The trustees annually review the risks that the charity faces. The best ways to mitigate these risks are then put into place.

Achievements and Performance

The net movements in funds for the year amounted to £7,139 – (2019 - £(331)).

During the year, British Friends of Kishorit have raised funds for the general objectives of the charity.

Grant Making Policy

To assist children and adults in Israel who have special needs resulting from inter alia; development retardation problems; learning disabilities; and emotional and behavioural problems and in particular those residents in Kishor Village.

Reserves Policy

Except for such funds as the trustees consider prudent to maintain for the purposes of management and administration of the charity for the foreseeable future, all unrestricted funds are used for the purpose of general charitable objects of the charity.

The adequacy of the reserves is reviewed annually.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.


The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

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

Approved by the trustees and signed on their behalf by:


.....
R Coe
Date: 1 October 2021



Section A Independent Examiner's Report

**Report to the trustees/
members of**

British Friends of Kishorit

**On accounts for the year
ended**

31 December 2020

**Charity no
(if any)**

1089108

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2020.

**Responsibilities and
basis of report**

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

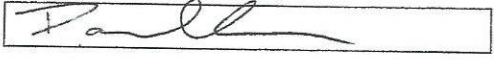
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 which gives me cause to believe that in, any material respect:

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

Signed: 

Date: 05/10/2021

Name: Daniel Korn ACA

**Relevant professional
qualification(s) or body
(if any):** Chartered Accountant

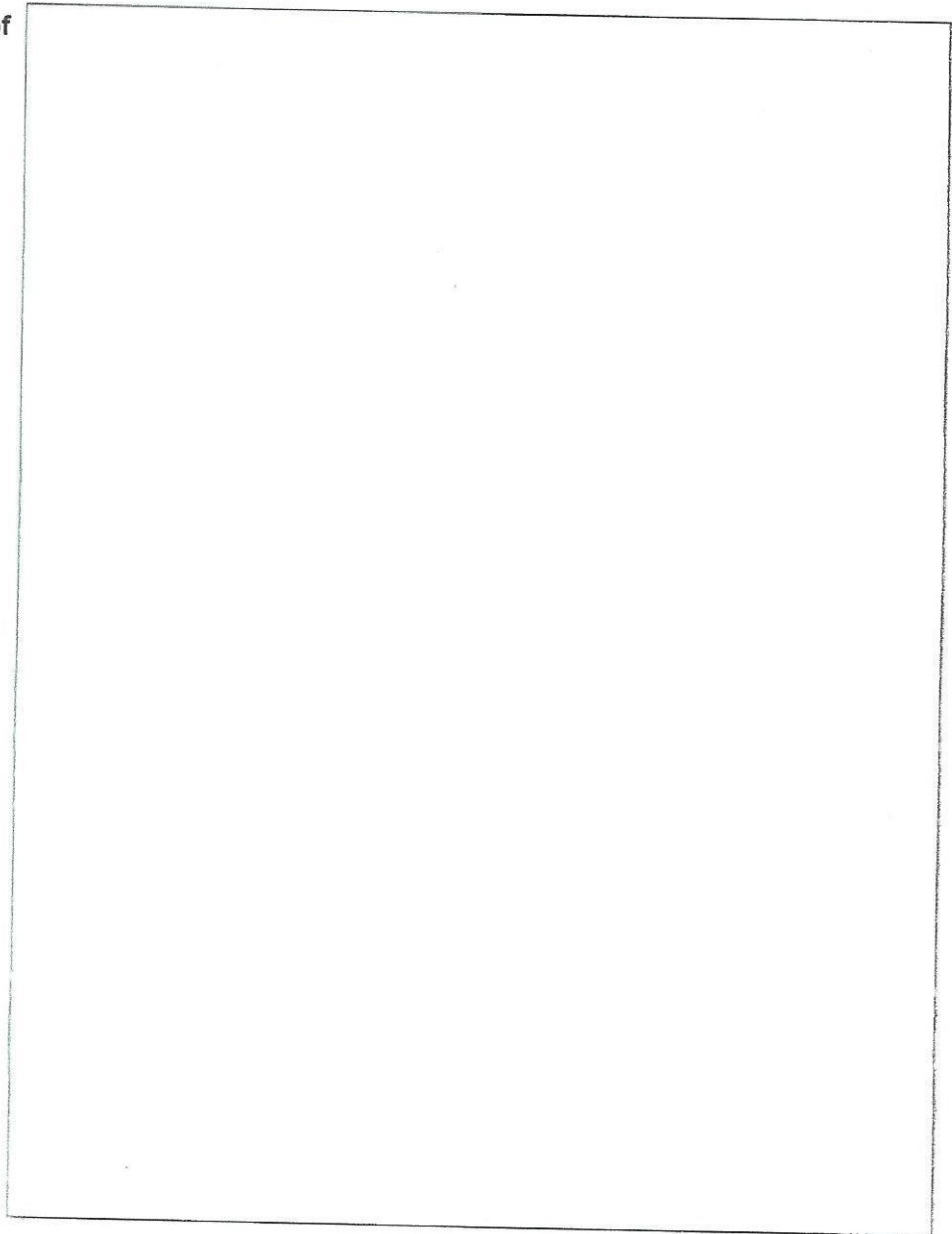
Address: Harris & Trotter LLP
64 New Cavendish Street
London W1G 8TB

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



British Friends of Kishorit

Statement of Financial Activities
For the Year ended 31 December 2020

	2020		2020		2020		2019	
	£	£	£	£	£	£	£	£
	Unrestricted		Restricted		Total		Unrestricted	
INCOME								
Donations and grants	105,207		-		105,207		133,082	
Interest received	-		-		-		7	
	<u>105,207</u>		<u>-</u>		<u>105,207</u>		<u>133,089</u>	
EXPENDITURE								
Service charge								
Direct charitable expenditure	57,283		40,717		98,000		133,000	
Bank charges	68		-		68		420	
	<u>(57,351)</u>		<u>(40,717)</u>		<u>(98,068)</u>		<u>(133,420)</u>	
Net movement in funds		47,856		(40,717)		7,139		(331)
Balance brought forward		862		-		862		1,193
Transfer of funds		(40,717)		40,717		-		-
		<u>8,001</u>		<u>-</u>		<u>8,001</u>		<u>862</u>
ACCUMULATED FUND CARRIED FORWARD		<u>8,001</u>		<u>-</u>		<u>8,001</u>		<u>862</u>

British Friends of Kishorit

Balance Sheet
As at 31 December 2020

	2020		2019	
	£	£	£	£
Current Assets				
Cash at bank	<u>8,001</u>		<u>862</u>	
		8,001		862
Net current assets		<u>8,001</u>		<u>862</u>
Unrestricted general funds				
Unrestricted funds		<u>8,001</u>		<u>862</u>

The financial statements on pages 5 to 7 were approved by the Trustees on 1 October 2021 and signed on their behalf by:



R Coe

1 Accounting policies

- (a) The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity meets the definition of a public benefit entity under FRS102.

- (b) Income from donations and grants is included in incoming resources when these are receivable.
- (c) Interest receivable is included when receivable by the charity.
- (d) Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

2 Grants made and Accumulated Funds

All Direct Charitable Expenditure in the year comprises donations to Kishorit, a company registered in Israel for the public benefit, established for the running of Kishor Village.

The fund is to be applied for the objects of the trust which are mainly for assisting adults and children at Kishor Village.

The funds held at the year end are all unrestricted.

3 Other costs

No trustee received any remuneration or any other benefit from the charity during the year (2019: £nil). No trustee received any expenses from the charity during the year (2019: £nil).