

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

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 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

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 2021**

	2021		2020	
	£	£	£	£
	Unrestricted		Unrestricted	
INCOME				
Donations and grants	41,953		105,207	
Interest received	2		-	
	<u>41,955</u>		<u>105,207</u>	
EXPENDITURE				
Donations paid	35,000		98,000	
Advertising	193		-	
Financial expenses	108		-	
Event meeting with supporters	2,398		-	
Bank charges	35		68	
	<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>12,222</u>		<u>8,001</u>
ACCUMULATED FUND CARRIED FORWARD		<u><u>12,222</u></u>		<u><u>8,001</u></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		12,222		8,001

The financial statements on pages 7 to 9 were approved by the Trustees on 29/1/22 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).