KEREN OHR

England & Wales · Charity number 1102212

Details

Status	Registered
Legal form	Other
Registered	2004-02-19
Register	View on the Charity Commission register

Contact

Address	33 Osbaldeston Road London N16 7DJ
Phone	02088060663

Activities

Objects: 1. THE RELIEF OF THE POOR, THE SICK, FEEBLE AND INFIRM AMONG MEMBERS OF THE JEWISH FAITH IN ANY PART OF THE WORLD, AND 2. THE ADVANCEMENT OF THE ORTHODOX JEWISH RELIGIOUS EDUCATION AND OF THE ORTHODOX JEWISH RELIGION AMONGST MEMBERS OF THE JEWISH FAITH IN ANY PART OF THE WORLD

Activities: The Charity's object is the relief of poverty, and to promote the Orthodox Jewish Faith. The above objects were continued with during the year.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** ANY PART OF THE WORLD
- Israel
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£332,110	£267,878	-	-
2023-12-31	£482,867	£496,471	-	-
2022-12-31	£411,117	£440,506	-	-
2021-12-31	£553,906	£571,260	£13,301	0
2020-12-31	£286,213	£365,116	-	-

Trustees

Name	Role	Appointed
HAIM YAACOV KLAPHOLTZ	Chair	
AVRAHAM GROSS		
CHAIM YAAKOV YITZCHOK HOROWITZ		

Accounts

CHARITY REGISTRATION NUMBER: 1102212

Keren OHR

Unaudited Financial Statements

31 December 2024

BRINDLEY GOLDSTEIN LIMITED
Chartered accountants
103 High street
Waltham Cross
EN8 7AN

Keren OHR

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	Keren OHR
Charity registration number	1102212
Principal office	33 Osbladeston Road London N16 7DU
The trustees	
	A. Gross C. Y. Y. Horowitz C. Y. Klapholtz
Independent examiner	Charles Goldstein FCA 103 High street Waltham Cross EN8 7AN

Structure, governance and management

The Charity was constituted by trust deed dated 10 December 2003 and was registered as a charity on 19 February 2004.

Objectives and activities

The Charity's objective is the relief of poverty and to promote the Orthodox Jewish Faith.

Achievements and performance

During the year under review, the charity received donations amounting to £332,110 (2023: £482,867) and achieved a surplus of income over expenditure amounting to £64,232 (2023: Deficit £13,604).

Financial review

The financial results of the Charity's activities for the year are reflected in these financial statements, together with the notes thereon.

The trustees are satisfied with the results for the year.

The trustees' annual report was approved on 23 October 2025 and signed on behalf of the board of trustees by:

C. Y. Y. Horowitz
Trustee

Independent Examiner's Report to the Trustees of Keren OHR

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Keren OHR ('the charity') for the year ended 31 December 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 Act’).

I report in respect of my examination of the charity's financial statements 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

Since the charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Charles Goldstein FCA
Independent Examiner

103 High street
Waltham Cross
EN8 7AN

23 October 2025

Keren OHR

Statement of Financial Activities

Year ended 31 December 2024

	Note	2024 Unrestricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments				
Donations and legacies	**4**	332,110	332,110	482,867
Total income		332,110	332,110	482,867
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**5**	266,858	266,858	492,425
Expenditure on charitable activities	**6,7**	1,020	1,020	4,046
Total expenditure		267,878	267,878	496,471
Net income/(expenditure) and net movement in funds		64,232	64,232	(13,604)
Reconciliation of funds				
Total funds brought forward		308	308	13,912
Total funds carried forward		64,540	64,540	308

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

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

Keren OHR

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		65,620	848
Creditors: amounts falling due within one year	**11**	1,080	540
Net current assets		64,540	308
Total assets less current liabilities		64,540	308
Net assets		64,540	308
Funds of the charity			
Unrestricted funds		64,540	308
Total charity funds	**12**	64,540	308

These financial statements were approved by the board of trustees and authorised for issue on 23 October 2025, and are signed on behalf of the board by:

C. Y. Y. Horowitz
Trustee

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

Keren OHR

Statement of Cash Flows

Year ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expenditure)	64,232	(13,604)
Adjustments for:		
Accrued expenses	–	190
Changes in:		
Trade and other creditors	540	(673)
Cash generated from operations	64,772	(14,087)
Net cash from/(used in) operating activities	64,772	(14,087)
Net increase/(decrease) in cash and cash equivalents	64,772	(14,087)
Cash and cash equivalents at beginning of year	848	14,935
Cash and cash equivalents at end of year	65,620	848

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

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 33 Osbladeston Road, London, N16 7DU.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

There are no judgements and estimates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	332,110	332,110	482,867	482,867

5. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies				
- Donations	266,858	266,858	492,425	492,425

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Support costs	1,020	1,020	4,046	4,046

7. Expenditure on charitable activities by activity type

	Support costs	**Total funds 2024**	Total fund 2023
	£	**£**	£
Governance costs	1,020	1,020	4,046

8. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	540

9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits during the year ended 31 December 2024.

There were no trustees' expenses paid for during the year ended 31 December 2024.

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	540	540
Other creditors	540	–
	1,080	540

12. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	**At 31 December 2024**
	£	£	£	**£**
General funds	308	332,110	(267,878)	64,540

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	13,912	482,867	(496,471)	308

13. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2024**
	£	**£**
Current assets	65,620	65,620
Creditors less than 1 year	(1,080)	(1,080)
Net assets	64,540	64,540

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	848	848
Creditors less than 1 year	(540)	(540)
Net assets	308	308

14. Analysis of changes in net debt

	At 1 Jan 2024	Cash flows	**At 31 Dec 2024**
	£	£	**£**
Cash at bank and in hand	848	64,772	65,620

KEREN OHR

England & Wales - Charity number 1102212

Accounts

CHARITY REGISTRATION NUMBER: 1102212

Keren OHR

Unaudited Financial Statements

31 December 2023

BRINDLEY GOLDSTEIN LIMITED
Chartered accountants
103 High Street
Waltham Cross
Herts
EN8 7AN

Keren OHR

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Keren OHR
Charity registration number	1102212
Principal office	33 Osbladeston Road London N16 7DU
The trustees	
	A. Gross C. Y. Y. Horowitz C. Y. Klapholtz
Independent examiner	Charles Goldstein FCA 103 High Street Waltham Cross Herts EN8 7AN

Structure, governance and management

The Charity was constituted by trust deed dated 10 December 2023 and was registered as a charity on 19 February 2004.

Objectives and activities

The Charity's objective is the relief of poverty and to promote the Orthodox Jewish Faith.

Achievements and performance

During the year under review, the charity received donations amounting to £482,867 (2022: £441,117) but expenditure over income amounted to £13,604 (2022: Surplus £611).

Financial review

The financial results of the Charity's activities for the year are reflected in these financial statements, together with the notes thereon.

The trustees are satisfied with the results for the year.

The trustees' annual report was approved on 31 October 2024 and signed on behalf of the board of trustees by:

C. Y. Y. Horowitz
Trustee

Independent Examiner's Report to the Trustees of Keren OHR

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Keren OHR ('the charity') for the year ended 31 December 2023.

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 Act’).

I report in respect of my examination of the charity's financial statements 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

Since the charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Charles Goldstein FCA
Independent Examiner

103 High Street
Waltham Cross
Herts
EN8 7AN

31 October 2024

Keren OHR

Statement of Financial Activities

Year ended 31 December 2023

	Note	2023 Unrestricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments				
Donations and legacies	**4**	482,867	482,867	441,117
Total income		482,867	482,867	441,117
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**5**	492,425	492,425	440,086
Expenditure on charitable activities	**6,7**	4,046	4,046	420
Total expenditure		496,471	496,471	440,506
Net (expenditure)/income and net movement in funds		(13,604)	(13,604)	611
Reconciliation of funds				
Total funds brought forward		13,912	13,912	13,301
Total funds carried forward		308	308	13,912

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

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

Keren OHR

Statement of Financial Position

31 December 2023

	Note	**2023** £	2022 £
Current assets			
Cash at bank and in hand		848	14,935
Creditors: amounts falling due within one year	**11**	540	1,023
Net current assets		308	13,912
Total assets less current liabilities		308	13,912
Net assets		308	13,912
Funds of the charity			
Unrestricted funds		308	13,912
Total charity funds	**12**	308	13,912

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2024, and are signed on behalf of the board by:

C. Y. Y. Horowitz
Trustee

Keren OHR

Statement of Cash Flows

Year ended 31 December 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(13,604)	611
Adjustments for:		
Accrued expenses	190	350
Changes in:		
Trade and other creditors	(673)	673
Cash generated from operations	(14,087)	1,634
Net cash (used in)/from operating activities	(14,087)	1,634
Net (decrease)/increase in cash and cash equivalents	(14,087)	1,634
Cash and cash equivalents at beginning of year	14,935	–
Cash and cash equivalents at end of year	848	1,634

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

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 33 Osbladeston Road, London, N16 7DU.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

There are no judgements and estimates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	482,867	482,867	441,117	441,117

5. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies				
- Donations	492,425	492,425	440,086	440,086

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022
	£	**£**	£	£
Support costs	4,046	4,046	420	420

7. Expenditure on charitable activities by activity type

	Support costs	**Total funds 2023**	Total fund 2022
	£	**£**	£
Governance costs	4,046	4,046	420

8. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	420

9. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits during the year ended 31 December 2023.

There were no trustees' expenses paid for during the year ended 31 December 2023.

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	540	350
Other creditors	–	673
	540	1,023

12. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	**At 31 December 2023**
	£	£	£	**£**
General funds	13,912	482,867	(496,471)	308

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	13,301	441,117	(440,506)	13,912

13. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2023**
	£	**£**
Current assets	848	848
Creditors less than 1 year	(540)	(540)
Net assets	308	308

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	14,935	14,935
Creditors less than 1 year	(1,023)	(1,023)
Net assets	13,912	13,912

14. Analysis of changes in net debt

	At 1 Jan 2023	Cash flows	**At 31 Dec 2023**
	£	£	**£**
Cash at bank and in hand	14,935	(14,087)	848

KEREN OHR

England & Wales - Charity number 1102212

Accounts

Keren OHR

Charity No. 1102212

Trustees' Report and Unaudited Accounts

31 December 2022

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1102212

Principal Office

33 Osbladeston Road
London
N16 7DU
Trustees
The following trustees served during the year:

A. Gross
C.Y.Y. Horowitz
C.Y. Klapholtz

Accountants

S J Sheldon Ltd
20 Clarence Road
Hale
Cheshire
WA15 8SG

Bankers

TSB
Stamford Hill

OBJECTIVES AND ACTIVITIES

The Charity was constituted by trust deed dated the 10th December 2003 and was registered as a charity on the 19th February 2004. The Charity's objective objective is the relief of poverty and to promote the Othrodox Jewish Faith.

ACHIEVEMENTS AND PERFORMANCE

During the year the Charity made grants and donations of £441,117 (2021: £553,906)

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

C.Y.Y. Horowitz
Trustee
13 October 2023

Independent Examiner's Report to the trustees of Keren OHR

I report to the trustees on my examination of the financial statements of Keren OHR for the year ended 31 December 2022.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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
As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Institute of Financial Accountants.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

Simon Sheldon Institute of Financial Accountants
S J Sheldon Ltd
20 Clarence Road
Hale
Cheshire

WA15 8SG
13 October 2023

for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	441,117	441,117	553,906
Total		441,117	441,117	553,906
Expenditure on:				
Charitable activities	4	440,506	440,506	571,260
Total		440,506	440,506	571,260
Net gains on investments		-	-	-
Net income/(expenditure)		611	611	(17,354)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		611	611	(17,354)
Other gains and losses				
Net movement in funds		611	611	(17,354)
Reconciliation of funds:				
Total funds brought forward		13,301	13,301	30,655
Total funds carried forward		13,912	13,912	13,301

Keren OHR
Balance Sheet

at 31 December 2022

Charity No. 1102212		2022	2021
		£	£
Current assets			
Cash at bank and in hand		14,935	14,324
		14,935	14,324
Creditors: Amount falling due within one year	6	(1,023)	(1,023)
Net current assets		13,912	13,301
Total assets less current liabilities		13,912	13,301
Net assets excluding pension asset or liability		13,912	13,301
Total net assets		13,912	13,301
The funds of the charity			
Restricted funds	7		
Unrestricted funds	7		
General funds		13,912	13,301
		13,912	13,301
Reserves	7		
Total funds		13,912	13,301

Approved by the trustees on 13 October 2023

And signed on their behalf by:

C.Y.Y. Horowitz
Trustee
13 October 2023

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with 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 if 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.

Change in basis of accounting or to previous accounts
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021	Total funds 2021
	£	£
Income and endowments from:		
Donations and legacies	553,906	553,906
Total	553,906	553,906
Expenditure on:		
Charitable activities	571,260	571,260
Total	571,260	571,260
Net income	(17,354)	(17,354)
Net income before other gains/(losses)	(17,354)	(17,354)
Other gains and losses:		
Net movement in funds	(17,354)	(17,354)
Reconciliation of funds:		
Total funds brought forward	30,655	30,655
Total funds carried forward	13,301	13,301

3 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
	441,117	441,117	553,906
	441,117	441,117	553,906

4 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Expenditure on charitable activities	440,086	440,086	571,260
Governance costs			
Accountancy	420	420	-
	440,506	440,506	571,260

5 Staff costs

No employee received emoluments in excess of £60,000.

6 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Other creditors	673	673
Accruals	350	350
	1,023	1,023

7 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2022
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	13,301	441,117	(440,506)	13,912
Total funds	13,301	441,117	(440,506)	13,912

8 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	13,912	13,912
	13,912	13,912

9 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	14,324	611	14,935
	14,324	611	14,935
Net debt	14,324	611	14,935

Statement of Cash flows

for the year ended 31 December 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	611	(17,354)
Net cash provided by/(used in) operating activities	611	(17,354)
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	611	(17,354)
Cash and cash equivalents at the beginning of the year	14,324	31,678
Cash and cash equivalents at the end of the year	14,935	14,324
Components of cash and cash equivalents		
Cash and bank balances	14,935	14,324
	14,935	14,324

Keren OHR

Detailed Statement of Financial Activities

for the year ended 31 December 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
	441,117	441,117	553,906
	441,117	441,117	553,906
Total income and endowments	441,117	441,117	553,906
Expenditure on:			
Charitable activities			
	440,086	440,086	571,260
	440,086	440,086	571,260
Governance costs			
Accountancy	420	420	-
	420	420	-
Total of expenditure on charitable activities	440,506	440,506	571,260
Total expenditure	440,506	440,506	571,260
Net gains on investments	-	-	-
Net income/(expenditure)	611	611	(17,354)
Net income/(expenditure) before other gains/(losses)	611	611	(17,354)
Other Gains	-	-	-
Net movement in funds	611	611	(17,354)
Reconciliation of funds:			
Total funds brought forward	13,301	13,301	30,655
Total funds carried forward	13,912	13,912	13,301

KEREN OHR

England & Wales - Charity number 1102212

Accounts

Keren OHR

Charity No. 1102212

Trustees' Report and Unaudited Accounts

31 December 2021

Contents

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1102212

Principal Office

33 Osbladeston Road
London
N16 7DU
Trustees
The following Trustees served during the year:

A. Gross
C.Y.Y. Horowitz
C.Y. Klapholtz

Accountants

S J Sheldon Ltd
20 Clarence Road
Hale
Cheshire
WA15 8SG

Bankers

TSB
Stamford Hill

OBJECTIVES AND ACTIVITIES

The Charity was constituted by trust deed dated the 10th December 2003 and was registered as a charity on the 19th February 2004. The Charity's objective objective is the relief of poverty and to promote the Othrodox Jewish Faith.
The Charity's objectives were continued during the year

ACHIEVEMENTS AND PERFORMANCE

During the year the Charity made grants and donations of £571,260 (2020: £364,156)

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

C.Y.Y. Horowitz
Trustee
05 September 2022

Independent Examiner's Report to the trustees of Keren OHR

I report to the trustees on my examination of the accounts of Keren OHR for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

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'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity'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
As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Institute of Financial Accountants.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those 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.

Simon Sheldon
Institute of Financial Accountants
S J Sheldon Ltd
20 Clarence Road
Hale
Cheshire

WA15 8SG
05 September 2022

Statement of Financial Activities

for the year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	3	553,906	553,906	286,213
Total		553,906	553,906	286,213
Expenditure on:				
Charitable activities	4	571,260	571,260	364,506
Other	5	-	-	610
Total		571,260	571,260	365,116
Net gains on investments		-	-	-
Net expenditure		(17,354)	(17,354)	(78,903)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(17,354)	(17,354)	(78,903)
Other gains and losses				
Net movement in funds		(17,354)	(17,354)	(78,903)
Reconciliation of funds:				
Total funds brought forward		30,655	30,655	109,558
Total funds carried forward		13,301	13,301	30,655

Balance Sheet

at 31 December 2021

Charity No. 1102212	Note	2021	2020
		£	£
Current assets			
Cash at bank and in hand		14,324	31,678
		14,324	31,678
Creditors: Amount falling due within one year	7	(1,023)	(1,023)
Net current assets		13,301	30,655
Total assets less current liabilities		13,301	30,655
Net assets excluding pension asset or liability		13,301	30,655
Total net assets		13,301	30,655
The funds of the charity			
Restricted funds	8		
Unrestricted funds	8		
General funds		13,301	30,655
		13,301	30,655
Reserves	8		
Total funds		13,301	30,655

Approved by the trustees on 05 September 2022

And signed on their behalf by:

C.Y.Y. Horowitz
Trustee
05 September 2022

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with 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 if 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.

Change in basis of accounting or to previous accounts
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Total funds 2020
	£	£
Income and endowments from:		
Donations and legacies	286,213	286,213
Total	286,213	286,213
Expenditure on:		
Charitable activities	364,506	364,506
Other	610	610
Total	365,116	365,116
Net income	(78,903)	(78,903)
Net income before other gains/(losses)	(78,903)	(78,903)
Other gains and losses:		
Net movement in funds	(78,903)	(78,903)
Reconciliation of funds:		
Total funds brought forward	109,558	109,558
Total funds carried forward	30,655	30,655

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
	553,906	553,906	286,213
	553,906	553,906	286,213

4 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Expenditure on charitable activities	571,260	571,260	364,156
Governance costs			
Accountancy	-	-	350
	571,260	571,260	364,506

5 Other expenditure

	Total 2021 £	Total 2020 £
Transport	-	610
	-	610

6 Staff costs

No employee received emoluments in excess of £60,000.

7 Creditors:

amounts falling due within one year

	2021 £	2020 £
Other creditors	673	673
Accruals and deferred income	350	350
	1,023	1,023

8 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	30,655	553,906	(571,260)	13,301
Revaluation Reserves:				
Total funds	30,655	553,906	(571,260)	13,301

9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	13,301	13,301
	13,301	13,301

10 Reconciliation of net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash and cash equivalents	31,678	(17,354)	14,324
	31,678	(17,354)	14,324
Net debt	31,678	(17,354)	14,324

Statement of Cash flows

for the year ended 31 December 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(17,354)	(78,903)
Adjustments for:		
Increase in trade and other payables	-	1,023
Net cash used in operating activities	(17,354)	(77,880)
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net decrease in cash and cash equivalents	(17,354)	(77,880)
Cash and cash equivalents at the beginning of the year	31,678	-
Cash and cash equivalents at the end of the year	14,324	(77,880)
Components of cash and cash equivalents		
Cash and bank balances	14,324	31,678
	14,324	31,678

Keren OHR
Detailed Statement of Financial Activities
for the year ended 31 December 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
	553,906	553,906	286,213
	553,906	553,906	286,213
Total income and endowments	553,906	553,906	286,213
Expenditure on:			
Charitable activities			
	571,260	571,260	364,156
	571,260	571,260	364,156
Governance costs			
Accountancy	-	-	350
	-	-	350
Total of expenditure on charitable activities	571,260	571,260	364,506
Other expenditure			
Transport	-	-	610
	-	-	610
Total of expenditure of other costs	-	-	610
Total expenditure	571,260	571,260	365,116
Net gains on investments	-	-	-
Net expenditure	(17,354)	(17,354)	(78,903)
Net expenditure before other gains/(losses)	(17,354)	(17,354)	(78,903)
Other Gains	-	-	-
Net movement in funds	(17,354)	(17,354)	(78,903)
Reconciliation of funds:			
Total funds brought forward	30,655	30,655	109,558
Total funds carried forward	13,301	13,301	30,655

KEREN OHR

England & Wales - Charity number 1102212

Accounts

Keren Ohr

Report

and

Financial

Statements

For The Year Ended

31 December 2020

Charity Number 1102212

Keren Ohr

Contents

Keren Ohr

Trustees

Administration Address
33 Osbladeston Road
London
N16 7DJ

Charity Number 1102212

Bankers
TSB Bank Stamford Hill

Keren Ohr

Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 31 December 2020.

Status and Administration
The Charity, constituted by trust deed, dated 10th December 2003 was Registered Charity on 19th February 2004.

Charitable Objects
The Charity's object is the relief of poverty, and to promote the Orthodox Jewish Faith. The above objects were continued with during the year.

Trustees
The Trustees in office throughout the year were
Mr.Chaim Yaakov Klapholtz
Mr.Chaim Yaakov Yitzchok Horowitz
Mr. Avrom Gross

Reserves Policy
The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

Keren Ohr

Report of the Trustees

Responsibilities of the Trustees

Charity Law 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 as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

a. Select suitable accounting policies and the apply them consistently.

b. Make judgements and estimates that are reasonable and prudent.

c. Follow applicable accounting standards and the Charities SORP 2008, disclosing and explaining any departures in the financial statements.

d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Political and Charitable Donations

During the year, the Charity made grants and donations of £364,156 (2019 £131,620).

Approved by The Trustees of Keren Ohr on 15 October 2021,
and signed on behalf of them all.

Trustee
Chaim Yaakov Yitzchok Horowitz

Keren Ohr

Statement Of Financial Activities

For The Year Ended 31 December 2020

	Notes	Unrestricted Funds £	*2020* Total Funds £	2019 Total Funds £
INCOMING RESOURCES				
Activities to further the Charity's Objects	2	286,213	286,213	209,598
Investment Income and Interest		0	0	0
		286,213	286,213	209,598
Donations		0	0	0
Total Incoming Resources		**286,213**	**286,213**	**209,598**
RESOURCES EXPENDED				
Costs of Generating Funds				
Fund Raising Costs		0	**0**	**0**
Net Incoming Resources Available For Charitable Application		**286,213**	**286,213**	**209,598**
Charitable Expenditure				
Cost of Actvities In Furtherance of the Charity's Objects		364,156	364,156	131,620
Support Costs				
Governance Costs	3	350	350	1,850
Total Charitable Expenditure		**365,116**	**365,116**	**133,470**
Total Resources Expended	3	**365,116**	**365,116**	**133,470**
Net Movement In Funds		**(78,903)**	**(78,903)**	**76,128**
Total Funds Brought Forward		**109,558**	**109,558**	**33,430**
Transfer To / (From) Reserves		0	0	0
Total Funds Carried Forward	7	**£ 30,655**	**£ 30,655**	**£ 109,558**

Keren Ohr

Balance Sheet at 31 December 2020

	Notes	*2020* £	*2019* £
Current Assets			
Cash at Bank and in Hand		31,678	110,581
		31,678	110,581
Creditors : Amounts falling due within one year	5	(1,023)	(1,023)
Net Current Assets		30,655	109,558
Total Assets less Current Liabilities		30,655	109,558
Net Assets	6	**£ 30,655**	**£ 109,558**
Unrestricted Funds	7	30,655	109,558
Total Funds	7	**£ 30,655**	**£ 109,558**

Approved by the Trustees on 15 October 2021, and signed on behalf of them all.

Trustee
Chaim Yaakov Yitzchok Horowitz

The notes on pages 6 and 7 form part of these accounts.

Keren Ohr

Notes To The Accounts - 31 December 2020

1) Principal Accounting Policies

Basis of Accounting
The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow
The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting
Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.
Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended
Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.
The irrecoverable element of VAT is included with the item of expense to which it relates.

	2020	*2019*
	£	£
2) Donations Received	286,213	209,598
	£ 286,213	**£ 209,598**

3) Analysis of Total Resources Expended	*2020*	*2019*
Charitable Activities	£	£
Cost of Actvities In Furtherance of the Charity's Objects		
Grants & Donations to Deserving Causes	364,156	131,620
Total Cost of Furtherance Of Charitable Objects	364,156	131,620
Support Costs		
Transport	610	0
Total Support Costs	610	0
Governance Costs	350	1,850
	365,116	**133,470**
Cost of Generating Funds	0	0
Total Cost of Actvities In Furtherance of Charitable Objects	**£ 365,116**	**£ 133,470**

4) Governance Costs		
Accountancy	350	1,850
Bank Charges	0	0
	£ 350	**£ 1,850**

Keren Ohr

Notes To The Accounts - 31 December 2020

5) Creditors: Amounts falling due within one year

	2020 £	*2019* £
Accruals	350	350
Other Creditors	673	673
	£ 1,023	**£ 1,023**

6) Net Assets of The Charity's Funds

	Fixed Assets £	**Net Current Assets** £	**Long Term Liabilities** £	**Fund Balances** £
Restricted Funds	0	0	0	0
Unrestricted Funds	0	30,655	0	30,655
Total Funds	**£ 0**	**£ 30,655**	**£ 0**	**£ 30,655**

7) Unrestricted Funds

	Balance at 31 December 2019 £	**Income** £	**Expended** £	**Transfers and Investment Gains and Losses**	**Balance at 31 December 2020** £
General Reserve	109,558	286,213	365,116	0	30,655
Total Funds	**£ 109,558**	**£ 286,213**	**£ 365,116**	**£ 0**	**£ 30,655**

8) The average number of Employees during the year, on a full time equivalent basis was

	2020	*2019*
	0	0

No Employee was paid above £60,000 per year.

9) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

Accountants Report to the Trustees on the Unaudited Accounts of the Charity
Keren Ohr
For the Year Ended 31 December 2020

We report on the financial statements of Keren Ohr for the Year Ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 249 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 144 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.
These procedures provide only the assurance expressed in our opinion.
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

1) which gives us reasonable cause to believe that, in any material respect, the requirements
a) to keep accounting records in accordance with section 130 of the Act; and
b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

15 October 2021

Reporting Accountant
C Rosen