



Trustees' Annual Report for the period

		Period start date			Period end date		
		From			To		
		01	APRIL	2023	31	MARCH	2024

Section A

Reference and administration details

Charity name **FRIENDS OF KUPAT HAKAHAL KIRHYAT SEFER**

Other names charity is known by

Registered charity number (if any) **1113041**

Charity's principal address **88 LEESIDE CRESCENT**

LONDON

Postcode

NW11 OLA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr B Chontow			
2	Mr G B Halibard			
3	Mr A Jacobson			
4	Mr L Levison			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Declaration of Trust dated 30 December 2005

How the charity is constituted
(eg. trust, association, company)

Trust

Trustee selection methods
(eg. appointed by, elected by)

New trustees are appointed, when needed, on the basis of personal competence, specialist skills, local availability and their ability to promote the charitable activities of an institution involved in the relief of poverty, sickness and infirmity among persons the Jewish Faith. New trustees are inducted into the workings of the charity by the current trustees.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The charity was established for the purpose of the relief of poverty, sickness and infirmity among person of the Jewish Religion around the world and in particular by supporting the charitable activities of Kupat Hakahal Kirhyat Sefer.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees confirm that they have referred to the guidance contained in the Charity's Commission's general guidance on public benefit when reviewing the charity's aim and objectives and in planning future activities and setting the grant making policy for the year.

The charity was set up to relieve poverty, sickness and infirmity. For the public benefit, the charity gives relief and assistance to people in need of basic essentials like food and clothing in any part of the world who are in financial difficulty due to poor health or any other reason by providing financial resources in the form of grants.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The charity raised donations of £229,291 and made charitable donations of £230,400 during the year in pursuit of its objectives.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity maintains reserves sufficient to meet any liabilities arising in the foreseeable future.

Details of any funds materially in deficit

No funds were in deficit during the year.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	GERALD HALIBARD	AARON JACOBSON
Position (eg Secretary, Chair, etc)	TRUSTEE	TRUSTEE
Date	09/01/2025	

FRIENDS OF KUPAT HAKAHAL KIRHYAT SEFER				
		Charity No	1113041	
Annual accounts for the period				
Period start date	01/04/2023	To	31/03/2024	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	229,291	-	-	229,291	348,205
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	229,291	-	-	229,291	348,205
Expenditure (Note 4)						
Expenditure on:						
Raising funds	S08	4,990	-	-	4,990	4,021
Charitable activities	S09	230,400	-	-	230,400	436,200
Separate material expense item	S10					
Other	S11	1,350	-	-	1,350	1,645
Total	S12	236,740	-	-	236,740	441,866
Net income/(expenditure) before tax for the reporting period						
	S13	- 7,449	-	-	- 7,449	- 93,661
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	- 7,449	-	-	- 7,449	- 93,661
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items						
	S17	- 7,449	-	-	- 7,449	- 93,661
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 7,449	-	-	- 7,449	- 93,661
Reconciliation of funds:						
Total funds brought forward	S23	28,709	-	-	28,709	122,370
Total funds carried forward	S24	21,260	-	-	21,260	28,709

FRIENDS OF KUPAT HAKAHAL KIRHYAT SEFER

Charity No

1113041

Section B Balance sheet

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets	B01	-	-	-	-	-
Tangible assets	B02	-	-	-	-	-
Heritage assets	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks	B06	-	-	-	-	-
Debtors	B07	-	-	-	-	-
Investments	B08	-	-	-	-	-
Cash at bank and in hand	B09	21,860	-	-	21,860	29,645
Total current assets	B10	21,860	-	-	21,860	29,645
Creditors: amounts falling due within one year (Note 7)	B11	600	-	-	600	936
Net current assets/(liabilities)	B12	21,260	-	-	21,260	28,709
Total assets less current liabilities	B13	21,260	-	-	21,260	28,709
Creditors: amounts falling due after one year	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	21,260	-	-	21,260	28,709
Funds of the Charity						
Endowment funds	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	21,260	-	-	21,260	28,709
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	21,260	-	-	21,260	28,709

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Signature	Date of approval dd/mm/yyyy
GERALD HALIBARD		09/01/2025
AARON JACOBSON		09/01/2025

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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 with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2

Please disclose:

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Note 2**Accounting policies****2.1 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓		

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓		

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
	✓	

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

2.2 EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
✓		

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
✓		

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
✓		

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
✓		

Deferred income

No material item of deferred income has been included in the accounts.

Yes*	No*	N/a*
✓		

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes*	No*	N/a*
✓		

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
✓		

2.3 ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

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They are valued at cost.

Yes*	No*	N/a*
✓		

The depreciation rates and methods used are disclosed in note 14.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
✓		

Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	229,291	-	-	229,291	348,205
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		229,291	-	-	229,291	348,205
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		229,291	-	-	229,291	348,205

Other information:

All income in the prior year was unrestricted

Section C

Notes to the accounts

(cont)

Note 4

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Advertising, marketing, travel and publicity	4,990	-	-	4,990	4,021	-	-	4,021
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	4,990	-	-	4,990	4,021	-	-	4,021
Expenditure on charitable activities:								
Charitable grants to institutions	230,400	-	-	230,400	436,200	-	-	436,200
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	230,400	-	-	230,400	436,200	-	-	436,200
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Bank charges	846	-	-	846	559	-	-	559
Accountancy	504	-	-	504	936	-	-	936
Professional fees	-	-	-	-	150	-	-	150
	-	-	-	-	-	-	-	-
Total other expenditure	1,350	-	-	1,350	1,645	-	-	1,645
TOTAL EXPENDITURE	236,740	-	-	236,740	441,866	-	-	441,866

Note 5

Details of certain types of expenditure

Fees for examination of the accounts

Independent examiner's fees

This year £	Last year £
504	936

Section C

Notes to the accounts

(cont)

Note 6 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Total
			£
	230,400	-	230,400
	-	-	-
	-	-	-
Total	230,400	-	230,400

Please enter "Nil" if the charity does not identify and/or allocate support costs.

Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.		

Names of institution	Purpose	Total amount of grants paid £
Matan Beseser Kupat Hakahal Kirhyat Sefer	relief of poverty	210,000
Kupat Hakahal Modi'in Ilit	relief of poverty	15,000
Keren Hachessed Achuzat Brachfeld	relief of poverty	5,400
		-
		-
Total grants to institutions in reporting period		230,400
Other unanalysed grants		-
TOTAL GRANTS PAID		230,400

Note 7 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	600	936	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	600	936	-	-

Section C

Notes to the accounts

(cont)

Note 8 Charity funds

Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	U	unrestricted	28,709	229,291	- 236,740	-	-	21,260
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			28,709	229,291	- 236,740	-	-	21,260

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable).

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U -

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	U	unrestricted	122,370	348,205	- 441,866	-	-	28,709
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			122,370	348,205	- 441,866	-	-	28,709

Note 9 Transactions with trustees and related parties

Trustee remuneration and benefits

This year and last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No transactions between the charity and related parties have occurred, other than donations made by trustees to the charity pursuant to the charity's normal activities, separate disclosure of which is not required.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

FRIENDS OF KUPAT HAKAHL KIRHYAT SEFER

On accounts for the year
ended

31 MARCH 2024

Charity no
(if any)

1113041

Set out on pages

1 TO 8

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

Signed:

Date:

09/01/2025

Name:

S D STERN

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

Chartered Accountant

Address: 2 HELENSLEA AVENUE

LONDON

NW11 8ND

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

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

NONE